Report on
Municipal Administration &
Finances in the
United Provinces of Agra & Oudh
1913-14 & 1915-16 to 1919-20

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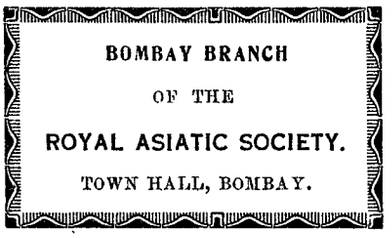

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REPORT

ON

Municipal Administration and Finances

IN THE

UNITED PROVINCES OF AGRA AND OUDH

DURING THE YEAR ENDING THE 31ST MARCH 1914.

134176

ALLAHABAD:

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REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCES

IN THE

UNITED PROVINCES OF AGRA AND OUDH

FOR THE YEAR 1913-14.

No. $\frac{252}{\text{XI—110E}}$ OF 1915.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad; the 4th February 1915.

READ—

The divisional reviews submitted by Commissioners upon the administration and finances of municipalities during the year 1913-14.

Read also—

This Government's (Municipal department) resolution no. 935, dated the 11th March 1914, on municipal administration in the year 1912-13.

OBSERVATIONS.—In most of the municipalities of the province the process of transformation alluded to in the resolution of last year continued steadily during the year under review. The exhaustive enquiry into the extension of primary education and the holding of the All India Sanitary Conference at Lucknow afforded further valuable lessons to workers in local self-government, while in eighteen more of the smaller municipalities non-official gentlemen have taken up the arduous and important duties of chairman. The further extension of this system of municipal administration to the larger cities awaits the revision of the Municipalities Act, proposals for which are expected to be introduced into the Provincial Legislative Council at no distant date.

Considerable activity was again displayed in framing schemes of taxation for the replacement of octroi, and in all but three of the selected towns the change was completed. In the larger cities the abolition of octroi is dependent on the extension of the system of terminal taxation, proposals for which have been worked out in a number of the cities in which the evils of octroi are more especially felt. The co-operation of the railway administrations is however essential to the proper working of any system of terminal taxes, and further progress has been delayed by the objections put forward by them to undertaking the duties of collection which forms an integral part of the scheme. The substantial grants made by the Government of India, and the interest evoked by the presence of a large body of experts, directed much attention to the possibilities of sanitary improvement. This has been much hindered in the past by the absence of a trained staff but the inauguration of the Provincial service of health officers with effect from the 1st March 1914 and the increase in the number of trained sanitary inspectors will gradually provide municipal boards with a reliable agency for securing steady progress in sanitary practice. The system of education in municipal areas still leaves much to be desired but the assistance given by means of the recurring and non-recurring grants detailed in a subsequent paragraph should materially assist boards in remedying the backward state of urban education in the province and in securing a harmony in the development of the educational work of municipalities and district boards which has hitherto in many cases been lacking.

Administration and elections.

2. As regards administration there is again little calling for notice except the substitution of non-official for official chairmen, and the working of the election system. In general the divisional reviews indicate that the work of administration has been well carried out, the majority of the boards displaying interest in their work, and isolated instances of indifference or apathy having been adequately dealt with by the Commissioners. There was no falling off in the interest taken in elections or in the importance attaching to membership, for not only were some 7,000 fresh voters registered, bringing the total electorate to over 106,000, but contested elections were held in sixty towns with 56 per cent. of the eligible voters going to the poll. The rules have been altered so as to minimize the danger of prolonged electioneering litigation, but in the preparation and revision of electoral rolls there is still much room for improvement, and Commissioners have commented on this point in respect of more than one important town. The purposes of the new and elaborate rules of procedure are largely stultified by indifferent or obsolete electoral rolls, and some boards do not appear to have yet realised the responsibilities which rest on them as regards securing their careful and systematic revision. The chairman of the Cawnpore board again reports the practice of unduly crowding the polling booths with agents of nominal candidates, the result being that in one contest the time for recording votes proved insufficient and the polling closed with the votes of over 100 voters still unrecorded. In one case it has even been reported that the various candidates preferred to substitute for open election the more simple procedure of casting lots in a temple. The Lieutenant-Governor is again gratified to notice that the work of the several non-official chairmen is commended by the Commissioners, and His Honour desires to convey his thanks to them for their work, which so often involves the wholesale sacrifice of private interests.

Revision of octroi and new taxes.

3. Last year's review foreshadowed a detailed statement of the proceedings taken for the abolition of octroi in 38 municipalities. In 22 of these the change to direct taxation had been effected either in 1912-13 or from the financial year 1913-14, leaving 16 undetermined. During the year new forms of taxation were introduced in Sikandrabad (from 1st May 1913) and Sultanpur (from 1st January 1914), while proposals were completed for 11 other towns in which the reform takes effect from the current financial year. Since the year closed both Soron and Bara Banki have followed suit, and Ghazipur alone remains.

In the majority of the towns the requisite income was secured by a tax on circumstances and property, 23 of the municipalities having accepted this impost. Seven others have resorted to a house tax, with either a general or restricted tax on trades and professions. The Mainpuri and Kunch boards have combined the general tax on circumstances and property with a house tax, and Rurki has taken advantage of its special conditions to impose in addition a light tax on specified trades. In Orai, Kalpi and Azamgarh the substitutes consist of a tax on circumstances and property and a tax on specified trades, but in Azamgarh the classes liable to the latter tax are exempt from the former. In the hill settlement of Almora the principal new taxes are a toll and a house tax. In the absence of any well recognized principles governing the imposition of direct taxes under Indian conditions municipal boards have been under serious disadvantages in working out their revised schemes, and it is clear that generally fair results can only be arrived at by comparison and co-ordination on definite principles of the various proposals. The Lieutenant-Governor therefore referred the whole question to a committee of experienced officers, and the proposals of that committee are now under the consideration of the Government. From the few recorded results of 1912-13, it was not safe to draw any general conclusions as to the success or otherwise of the boards in estimating the yield of the new taxes, but experience since gained tends to remove any apprehension that in their anxiety to adopt light rates they would overestimate the

income and be driven to an early revision of their new systems. In the year under review Jalesar is the only one of 21 towns to experience a considerable deficit, though in Ghaziabad also an enhancement in the rate of the house tax had recently to be sanctioned. The actual income from new taxation in 11 of the towns approximated very closely to the original estimate of the requirements of the boards; in the towns of Kandhla, Kairana and Najibabad estimates of Rs. 5,550, Rs. 10,300 and Rs. 16,000 were followed by receipts of Rs. 7,348, Rs. 12,825 and Rs. 20,887, while in the following cases the return of the tax was slightly in defect :—

	Estimated yield.	Actual yield.
	Rs.	Rs.
Atrauli	11,355	9,807
Dhampur...	10,000	8,737
Amroha	33,717	29,631
Sambhal	25,494	22,653
Fatehpur...	15,972	11,237

These differences are probably the result of lenient assessments and new machinery not yet in smooth running order, to meet which eventualities the Government gave certain non-recurring grants alluded to in the previous resolution. The Sultanpur board at any rate admits the timely arrival of this help, since owing to the large number of undecided objections, no collections were made for the last three months of the year although octroi was no longer in force.

It is too early to gauge the effect of these changes on local trade, but the Commissioner of the Meerut division remarks that there is some reason to think that retail importation of vegetables and farm produce has already been facilitated. On the other hand His Honour observed during his winter tour that the new direct taxation has led to considerable and not unnatural discontent, as the disadvantages of direct taxation force themselves on the attention of all while the advantageous results of the liberation of trade can only be attained by slow degrees.

The Lieutenant-Governor has no small sympathy with the large classes who were previously unaware that they paid more than very small sums to the municipal exchequer, and now find themselves liable to the payment of considerable amounts in direct taxation. Any objections on grounds of principle as regards the relative advantages of different forms of direct taxation will receive the most careful consideration, but fairness of incidence as between one tax payer and another can only be secured by the scrupulous impartiality in assessment proceedings of the members of the municipal boards. His Honour has regretfully been obliged to conclude that this impartiality has not in all cases been attained.

For the larger cities the only changes made have been in the direction of imposing a house tax. At Agra however, owing to various difficulties and to the numerous objections to assessments, the list was not completed until the year was far advanced, and only Rs. 512 were collected out of an estimated demand of Rs. 25,000. A house tax has been imposed at Moradabad with effect from the 1st April 1915, and the Cawnpore board has as a temporary expedient pending a general revision of their system of taxation met their financial difficulties by a doubling of the previously existing house tax from the 1st October 1914.

Octroi receipts.

4. The results of the year continue to bear witness to the dominating position held by octroi as a source of municipal revenue in this province, for to the annual income of 78·96 lakhs exclusive of grants it contributed no less than 35·91 lakhs. Eliminating the figures for towns

in which octroi was not in force for the whole year the totals are as follows :—

	Gross.	Net.
	Rs.	Rs.
1912-13	47,95,322	35,52,612
1913-14	45,53,890	35,83,336
Difference ...	—2,41,432	+30,724

The maintenance of the net yield at the high level of the year 1912-13 supports the view that octroi receipts are not seriously affected during actual periods of scarcity, decreased refunds being then the chief characteristic, but rather in the period succeeding a famine, when a contraction of imports is followed by an increase in refunds. Receipts were adversely affected by the prevalence of plague in some towns, and by the reported manipulation of trade transactions in the Meerut and Rohilkhand divisions in anticipation of the removal of octroi. Compared by classes the net receipts of the year rose in the case of class I (food stuffs) by Rs. 69,500, of class II (animals for slaughter) by Rs. 18,500, and of class VI (tobacco) by Rs. 7,500, while they fell in class III (oil) by Rs. 10,000, in class V (drugs) by Rs. 7,000, and in class VII (cloth) by Rs. 52,500. A higher income in the case of class II is a not unusual phenomenon in periods of scarcity, more especially since the extension of the Burma meat trade to these provinces. The larger receipts from tobacco are mainly due to the towns of Benares and Lucknow.

A comparison by divisions shows a decline in all cases except Benares (+ Rs. 30,000), Rohilkhand (+ Rs. 26,000), and Allahabad (+ Rs. 23,000). The large town of Benares is itself responsible for a rise in the divisional figures, the increase here amounting to Rs. 35,291, while in the Allahabad division Etawah and Allahabad both enjoyed higher incomes. In the former town it is explained that there was a heavy importation of food grains to replenish granaries emptied by an abnormal export of grain to Gujerat, and the chairman of the Allahabad board reports that their experience in famine years is that the brisk imports of Burma rice more than compensate for the shortage of the local kharif. In Agra it was not anticipated that the abnormal figures of the previous year could be maintained, and the net income fell off by Rs. 25,251, but excluding the year 1912-13 the figure is still the highest on record. The town is a large distributing centre, and the large increase in transit facilities in recent years cannot but have exercised a marked effect upon its trade.

In the matter of through trade there is not much of interest to record. The percentage of refunds fell to the old figure of 20, but this does not represent the entire through trade, as numerous exports in small quantities on which no refunds are claimed are made to surrounding villages. The gross imports of grain fell by eighty lakhs of maunds, but the net imports remained stationary, indicating the great contraction in the export trade. Agra may again be quoted as furnishing a striking example of the hampering effects of octroi on through trade, for of the gross octroi income not less than 49 per cent. was paid back in refunds, the total of the latter aggregating Rs. 2,96,569 ; the refunds on saccharine substances were as much as Rs. 1,09,447 against gross receipts of Rs. 1,57,885.

Municipal income.

5. The total municipal income aggregated 99·98 lakhs, and included 35·91 lakhs from octroi, 19·63 lakhs from other taxes, and 44·44 lakhs from non-taxation sources. The increase of 11·13 lakhs on the figures of the previous year is almost entirely under the head of grants and contributions. It is unnecessary to repeat the detailed analysis of the sources of income given in the resolution of last year but its general conclusion that apart from grants and contributions more than two-thirds of the income of

municipalities is derived from indirect sources is one of great practical importance. Even with the partial or total replacement of octroi by terminal taxes this will continue to hold good, but such delusively easy methods of raising money cannot be indefinitely extended. They have in fact practically reached their limits already, while the demands on municipal finances from the growing appreciation of amenities of all kinds are still at a very early stage of development. Such improvements cannot indefinitely be postponed in the hope of receiving doles from Government, and all boards must before long take into most serious consideration the possibilities of supplementing the possible increases in direct taxation not by changes in octroi rates or terminal taxes, but by the development of municipal property and by keeping steadily to the principle that special services such as the supply of water or possibly an improved system of lighting must as far as possible pay for themselves.

Out of a provincial incidence of Re. 1-13-0 not less than Re. 1-6-0 is derived from octroi, and in only 11 towns is the total incidence over Rs. 2 while in 32 it is less than Re. 1. Such figures can hardly be taken to support any complaints of the burden of municipal taxation on the residents of towns; but they also clearly indicate that many possible sources of municipal income still await their due development.

6. The income from taxation other than octroi rose by 2·42 lakhs to 19·63 lakhs, but the larger returns from the tax on circumstances (1·65 lakhs), from the house tax ($\frac{1}{4}$ lakh), and from the trade tax (·16 of a lakh) are really due to the substitution of these taxes for octroi in several towns. Tolls, which have replaced octroi in Almora, show a rise in the same way. There is a satisfactory improvement in the yield from taxes on vehicles and animals. Agra is notably enjoying the result of vigorous supervision, while the greater part of the increase comes from Cawnpore, where the licence fee has been amalgamated with the tax.

The income from terminal taxes at Cawnpore, a very fluctuating item, shows a not unexpected decline, and the variable character of the receipts from these taxes according to the prosperity or decline of trade will be one of the main difficulties to be guarded against in the revised schemes of taxation for the larger cities. Water rate on the other hand gave a better return, coupled with a large rise in the receipts from the sale of water. The continued development of water works income demands the most vigilant attention, the installations at present constituing in all cases a heavy burden on the general municipal fund.

7. If however taxes show no real increase, there is ground for satisfaction in the income of 22·54 lakhs from non-taxation heads, an increase of 1·56 lakhs on the figures of the preceding twelve months. Pounds and registration fees show in combination a rise of ·27 of a lakh. In the scarcity area of the Jhansi division fees for the registration of cattle sales are a fruitful source of revenue in times of drought, and usual concomitants are the increased use of pounds and numerous sales of animals impounded and unclaimed. The rise of Rs. 15,000 in the receipts from fines represents, it is to be hoped, a more stringent application of municipal byelaws.

It is satisfactory to note that more attention has been devoted to the exploitation of revenue from municipal property, the chief sub-heads showing increases, while from markets and rents an income of no less than 8·12 lakhs was obtained. The introduction of municipal markets tends to the establishment of a monopoly and occasionally to the infringement of private rights, but while the latter must be protected there is every justification for allowing boards to require private markets to be conducted on sound sanitary lines, and the adjustment of this question will receive attention in framing the new municipal legislation. The development of income under these heads is noticeable in the figures

of more than one town, and the case of Shahjahanpur may be instanced as illustrating what can be done in this direction. This board contracted a loan of Rs. 20,000 to improve the market accommodation, and of the ordinary income of 1·53 lakhs only ·87 of a lakh were obtained from taxation, the rest coming from other sources, the chief of which were rents (Rs. 39,000), sale of land (Rs. 8,000), conservancy receipts (Rs. 6,300) and markets (Rs. 5,200).

8. Proposals for loans to construct large public works diminished in view of the considerable assistance rendered by the Government, and to some extent financial stringency also curtailed the borrowing powers of municipal boards. The ordinary loans fell to 7·81 lakhs, of which 3·71 lakhs were on account of instalments of advances previously granted to Mirzapur, Allahabad and Cawnpore, so that the actual additional liability was only a little over 4 lakhs. Advances for remunerative undertakings alone amounted to 2·44 lakhs. The enterprising board of Ujhani took Rs. 27,000 for the improvement of its property, while the Shahjahanpur loan for markets has already been mentioned, and has since been paid back in full from the available balance. The other sums were paid out in connection with an electric project for Dehra, a municipal undertaking which promises a good return, in which the municipal board of Mussooree will share inasmuch as it provides the necessary energy for the new plant. For the main project a first instalment of Rs. 80,000 was advanced to the Dehra municipality, and a further sum of ·43 of a lakh was taken by the board to encourage connections with the installation. Following the example of Mussooree the Dehra board decided to advance money for connections on the 10 year instalment system ; no interest is charged, but the resulting income from the sale of power is a source of considerable revenue. To meet the cost of additional plant connected with this project a loan of Rs. 74,000 was contracted by the Mussooree board, a satisfactory example of co-operation between two local bodies.

In the matter of new loans for sanitary works the figure for the year is very low, comprising 1 lakh for water works extensions at Lucknow and ·66 of a lakh for drainage operations at Hapur. A loan of 2 lakhs was also made for the work connected with the Improvement Trust at Lucknow, but beyond the formal security of the municipal fund this imposes no direct liability on the municipality.

9. Thanks to the generosity of the Imperial Government grants and contributions show a large increase on the total of the preceding year. Of the non-recurring allotment of 27 lakhs for urban sanitation one-third was available for distribution during the year, which was also the first of a recurring assignment of 6 lakhs for the same purpose. Municipal boards also received 5·80 lakhs of the money provided for education. The task of municipal administration was thus materially lightened, but boards must remember that this generosity makes it the more incumbent on them not to relax their own efforts. With the educational grant the contributions made totalled Rs. 21,02,843, a figure already mentioned as in excess of the income secured from taxation other than octroi, and equal to that from municipal property.

In addition to the grants for education and sanitation Rs. 1,25,400 went to 29 towns to assist them in substituting direct taxation for octroi. Rs. 98,689 was on account of the standing assignments to Allahabad, Cawnpore, Lucknow, Agra and some other towns, and the new grants included water works Rs. 7,01,267, drainage Rs. 4,98,929, and miscellaneous projects Rs. 98,558. Among the latter mention may be made of a sum of Rs. 23,000 to Allahabad for the improvement of a main thoroughfare, and of Rs. 20,000 to Sitapur towards a scheme for improving the approach road to the railway station. Allahabad also received the first instalment (Rs. 6,500) of a grant towards the cost of constructing a much needed municipal office, while a project for experimenting on roads at Cawnpore with granite setts took Rs. 30,000, and Rs. 15,000 went to Lucknow

towards an interesting experiment in the shape of a park for pardah-nashin ladies.

10. The accounts of the Improvement Trusts at Allahabad, Cawnpore and Lucknow were briefly as follows :—

	Allahabad.	Cawnpore.	Lucknow.
	Rs.	Rs.	Rs.
Opening balance	12,558	2,501	11,700
Receipts	1,44,627	2,25,746	3,46,998
Charges	8,420	1,14,446	3,53,685
Closing balance	1,48,765	1,13,801	5,013

Work was practically at a standstill in Allahabad pending a final decision as to the next stage of the operations, but this matter has been settled since the year closed, and work has begun on two new roads. There was also delay in realising the proceeds of sales of sites on the Hewett road, as some of the original purchasers repudiated their undertakings, necessitating a second auction, which resulted in a loss of Rs. 33,130 to the trust and a test case against one of the defaulters. Building on the Hewett road sites was also held up, but the difficulties have now been met and considerable progress should be possible in the current year. Sales of sites in the area provided for the dispossessed residents reached the high figure of Rs. 15,945, and in this area model cottages and a private house have been erected, though the want of piped water impeded progress for some time.

In Cawnpore also progress has been retarded, the expenditure of the year being swollen by a sum of Rs. 1,01,474 paid on account of loan charges. The main operations conducted were the selling of further plots as building sites, the preparation of plans and estimates for the road, the construction of sewers, pavements, etc., the extension of the water main, and the framing of proposals for the acquisition of further plots in the immediate neighbourhood, while the Government contributed a grant of Rs. 81,500 towards the cost of the sewers, water mains and roadway.

At Lucknow, progress was again considerable. Building on the already completed first two sections of the new road was brisk, and only a few sites now remain unoccupied. The third section with the lateral connection was opened for traffic, and the public quickly realised the advantage of this short cut between the two portions of the city, the section being reported one of the busiest thoroughfares in the town, though work on drainage and pavements still remains to be done. Acquisition on the fourth section is in hand, and a survey of the fifth has been commenced. Other important projects on which the trust are to be congratulated are the cloth market, the Aminuddaula park and the Chedi Lal Dharamsala. For the latter Lucknow is indebted to the foresight and energy of the late Rai Ganga Prasad Varma Bahadur, whose death has been such a severe loss to the municipal administration of these provinces. The figures of receipts and charges are indicative of the activities of the year, the former including a loan of 2 lakhs which it is proposed to liquidate from the sale proceeds of sites on the fourth section.

These trusts have now been in operation for some years, but a reliable financial forecast is still uncertain, except possibly at Allahabad. Here besides the large cash balance half a lakh is held in securities, and more funds are available when required from further sites on the Hewett road. A statement of profit and loss again accompanies the annual municipal report for Lucknow, showing gross receipts of Rs. 13,79,309, charges totalling Rs. 11,73,544, and a balance of Rs. 2,05,765 which is all required for the discharge of the loan liability. The sale of sites on the fourth section will however recoup the money which has been sunk in compensation charges, and so relieve the financial situation. In

Cawnpore the chairman calculates a loss on the whole transaction of 1·21 lakhs—an anticipation which it is hoped will not be fully realised. In any case these works cannot be judged solely by their financial results, as they are primarily undertaken to improve congested localities. In Lucknow particularly the operations have completely transformed the areas traversed by the new road, and produced parks, markets and lines of shops the advantages of which are not to be measured from a purely financial or even utilitarian point of view, but at the same time it must not be forgotten that due provision for the housing of the displaced population should be an essential part of any scheme of town improvement.

Municipal expenditure.

11. The total expenditure of Rs. 90,54,363 on service heads exceeded the record figure of the previous year by Rs. 1,96,179, and eliminating the capital outlay on water and drainage works, the rise is no less than 5·44 lakhs. But nearly 1·51 lakhs is accounted for by Government subsidies to education, while the maintenance of water and drainage works absorbed 1·28 lakhs, and of ordinary public works Rs. 18,000; the increase also of Rs. 23,000 under the provincial share of nazul income is due to the payment of arrears by the municipal boards of Allahabad and Cawnpore. If these items, which aggregate 3·20 lakhs, are excluded, the real advance in expenditure is 2·24 lakhs. Administration is however better gauged by the distribution of the available resources to the various services. During the year the outlay on conservancy was 16·10 lakhs, on lighting 5·07 lakhs, on roads 9·48 lakhs and on markets 2·37 lakhs, while 14·11 lakhs were spent on the establishment for public works and general administration. These items alone amount to 47·13 lakhs, and exceed by 10 lakhs half the ordinary annual income. Ordinary administration cost 10 lakhs, and will continue to be expensive so long as the octroi system remains in operation. But a criticism which appears to emerge from a detailed examination of these statistics is the want of a systematic distribution of expenditure, and boards would be well advised to investigate the real requirements of the main branches of local administration.

That some municipalities are already adopting this course is apparent from the figures now under review. Conservancy, to which extra money was given in the previous year, shows a further rise of Rs. 80,100, chiefly contributed by Lucknow, Moradabad, Benares and Agra. An increase of Rs. 43,235 in the amount spent on roads is enhanced by the fact that last year's figure included an outlay of a lakh on a special project at Benares; the most noticeable instances of increased expenditure occur at Lucknow, Agra, Cawnpore, Saharanpur, Jhansi and Moradabad. Similarly on hospitals more was spent than is indicated by the total increase of Rs. 8,584, the prominent items being reported from Dehra in connection with the Coronation Hospital, from Budaun where the board contributed Rs. 6,000 towards improving the local dispensary, and from Saharanpur where land was acquired for the extension of the Sadr hospital.

After conservancy the highest increase is under markets (+Rs. 72,171). Several boards took minor measures to improve their property, but generally the increase represents the enterprise of a few places which realise more fully the advantage of developing this remunerative form of property. Ujhani and Shahjahanpur both spent much money on repairing and extending the municipal shops, and the Benares and Lucknow boards have also added to their market facilities.

The expenditure on lighting decreased by a little over Rs. 4,000, but actually many minor improvements are reported, the figure of the preceding years having been swollen by abnormal expenditure on the electric works at Mussooree. The important scheme for providing electric power for the three cities of Allahabad, Lucknow and Bareilly had unfortunately not materialised by the close of the year under review.

The more noticeable municipal buildings erected during the year were a clock tower at Meerut, a town hall in Ujhani, a municipal office at Benares, and a residence for the municipal secretary at Lucknow.

Works connected with education, water supply and drainage are dealt with in the following paragraphs.

Education.

12. As already stated there was an excess of 1·51 lakhs in expenditure over the preceding twelve months, the outlay totalling Rs. 5,51,516. Municipal boards received their share of the Imperial allotments to the extent of 5·80 lakhs: 5 lakhs was given in non-recurring grants for the improvement of defective school accommodation, and the remainder is a recurring subsidy for the development of primary education. The recurring grants were made too late for general employment, and many do not appear in the year's figures, inasmuch as some boards had not formulated schemes for their utilisation. Nearly half the additional expenditure is accounted for by the two cities of Bareilly and Lucknow. The latter, with a total expenditure of Rs. 94,330, Rs. 40,895 of which represents the cost of the Aminabad high school partly met from a grant, displaces the former from the head of the list, where it had stood for several years. Nevertheless Bareilly spent Rs. 78,672, or Rs. 23,000 more than in the previous year. As the income from fees was only Rs. 13,739, and a large proportion of the expenditure was devoted to secondary education, the question deserves consideration whether the other important municipal services have received their fair share of the municipal resources. The various systems for the control of primary education in municipalities did not come specially under the review of the Primary Education committee, but the general principles laid down by that committee are in great measure applicable to municipal areas and it should be possible to reach a higher standard in municipal schools than in those for rural areas. It is unfortunately clear that in not a few municipalities the contrary is the case, more especially as regards the proportion of the pupils who reach the upper primary standard. The whole system requires careful examination for the purpose of providing adequate supervision while at the same time allowing full scope for local initiative and resource. The Lieutenant-Governor hopes shortly to address boards on this most important subject, and is confident that by the co-operation of the boards with the educational authorities it will be possible to devise a well-considered scheme which will go far to remove the reproach of inferior educational facilities from the cities of these provinces.

Water and drainage works.

13. Ten towns are responsible for 13·80 lakhs of the total expenditure of 14·35 lakhs on water works. The capital expenditure decreased by over three lakhs owing to last year's abnormal outlay at Mirzapur. Maintenance charges on the other hand rose by 1·15 lakhs to 7·38 lakhs, 1·08 lakhs of this being due to Cawnpore, where considerable difficulties were experienced with the in-take channel. During the year the project at Mirzapur and the improvements at Cawnpore approached completion, while substantial progress in the latter direction was also made at Allahabad. The other works carried out are detailed in the 19th annual report of the Sanitary Engineer. A committee was appointed to consider how the requirements of the city of Agra could be met, and at Meerut also the insufficiency of the present plant is beginning to be felt, while the larger project for Jhansi is still unsettled. The growing appreciation of a water supply is already manifest in the schemes for Muttra, Fyzabad, Hathras, Khurja, Aligarh and other places. The paramount obstacle is the high cost of maintenance, the experience of the larger and wealthier towns in this respect being calculated to discourage the less affluent boards from embarking on extensive projects. It seems possible that tube wells may enable these difficulties to be surmounted in many towns and trial borings were made in four towns by a special cadre of provincial officers; the issue of the experiments is now being anxiously awaited.

The outlay of Rs. 7,95,368 on drainage operations shows a fall of Rs. 31,593. All except 1·17 lakhs was devoted to capital outlay on which the figures necessarily vary from year to year. Considerable progress was made on parts of the main project at Allahabad, for which funds have been provided by the Government, and in Benares good work was done on sewers and in the pakka mahals. The Landour scheme at Mussooree and the drainage operations for Hapur were continued, while of new works the most prominent is that at Bahraich. The Tilhar board improved the sanitary state of the town considerably by generous expenditure on filling up insanitary tanks and digging drainage channels, while the reclaimed lands will, it is hoped, yield a substantial return. The project is one which might with advantage be considered by other towns. Anti-malarial operations of some magnitude were undertaken at Kosi, Nagina, Meerut, Saharanpur and elsewhere, and similar projects are under consideration for several other places. Activity in drainage and sanitation is now a regular feature of municipal administration: not only has the Provincial Government more funds at its disposal but the sanitary staff has been considerably augmented, while sanitary schemes of an aggregate cost of over twelve lakhs were examined during the year by the Sanitary Board, and the Sanitary Engineer's department has 10 projects under construction and about 50 schemes under preparation.

Vital statistics.

14. The satisfactory turn taken by vital statistics in the preceding twelve months was partially maintained during the year under review, births exceeding deaths by 1·92 per mille of population. The respective figures for births and deaths were 41·12 and 39·20, the total number of births registered falling by 3,288 to 123,373, while deaths rose from 101,955 to 117,606. The Azamgarh figure of 64·61 deaths per thousand, which is the highest rate recorded in the year, and with the exception of Chandpur (63·47) the only figure in excess of 60 per mille, must be attributed to plague, which seriously affected the statistics of several municipalities. The more extended entertainment of qualified sanitary officers should by securing more efficient registration largely increase the value of all these vital statistics.

The infant mortality of 1912-13 was the lowest on record for 30 years, but an increase of 30 in the proportion of deaths per 1,000 births in the year under review brings this terrible problem into fresh prominence. Boards are fortunately beginning to realise the importance of giving all *dais* a proper course of instruction, and it is to be hoped that the lead given by Saharanpur and Benares in such matters will be more generally followed.

Finances of indebted municipalities.

15. The Kosi and Shahjahanpur loans having been repaid there are now 26 indebted municipalities; the financial condition of 17 of these municipalities may generally be regarded as satisfactory, while in no instance is there any real apprehension as to the security of the Government loans. On the other hand the condition of the municipal finances at Ballia, Hathras, Jaunpur and Nagina leaves much to be desired, and requires the most serious consideration by their boards. Agra is still labouring under its old water works loan, and has had to face in addition a large outlay on recasting their scheme of water supply so as to put an end to the constant complaints of the absence of water in the higher lying areas of that city. The Government has undertaken to provide four lakhs for this purpose, but even so strict economy will be necessary if insolvency is to be avoided. Allahabad also finds it no easy task to meet its regular liabilities, and but for the generosity of the Government the drainage scheme could not have been commenced for nearly a decade. Cawnpore is now engaged in a radical revision of its system of taxation, but sources for the inevitable expansion of revenue at Benares are not so obvious. The municipal board of Mussooree, faced with the disappearance of the grant of Rs. 25,000 which they have received for the last six years, entered into an advantageous arrangement for

the supply of electric energy to Dehra, but even so the Government has had to provide a reduced grant for a further period of four years. Since then the hill station has begun to feel the effect of the political situation, and faced with every prospect of a most disastrous season has already applied to Government for further assistance.

16. When the present Municipal Act was brought into force it was expected to cover all requirements for many years to come. The rapid growth of municipal life has now completely outrun its provisions and an extensive revision has become essential. One of the main results as the new system develops will be a further increase in the already great responsibilities of municipal boards, more especially in the large cities, and it is incumbent on members of these boards to prepare for their responsibilities by the exercise of zeal in the public interest tempered by a careful consideration of facts and of administrative possibilities and by impartiality in dealing with the many questions which come before them, but more especially those connected with taxation. General.

The Lieutenant-Governor is confident that they will not fail in these respects but will show themselves ready and able to take their full share in the heavy tasks of administration.

ORDER—Ordered that a copy of this resolution be forwarded to all Commissioners of divisions for information and communication to the chairmen of municipal boards.

Ordered also that a copy be published in the *United Provinces Government Gazette* for general information.

By order of the Hon'ble the Lieutenant-Governor,

A. W. PIM,

Secretary to Government, United Provinces

Abstract of statement no. I showing the constitution of municipal boards (1913-14).

Number of municipalities under Act I of 1900	86	Aggregate number of members of municipal boards—	
Population within municipal limits ...	3,000,069	(*a*) *Ex officio*	93
Number of towns of which the municipal boards are—		(*b*) Elected	877
(*a*) Elected		(*c*) Nominated	211
(*b*) Elected and appointed ...	83	Of the above—	
(*c*) Appointed	3	(*d*) Officials	175
		(*e*) Non-officials	1,006
		(*f*) Europeans	134
		(*g*) Natives	1,047

Abstract of statement no. II showing the system of taxation in force and giving the provincial totals of income (1913-14).

System of taxation.	Municipalities.
Octroi in force in	51
Tax on houses and lands in force in ...	22
Tax on animals and vehicles in force in	26
Tax on professions and trades in force in	58
Tolls on roads and ferries in force in ...	7
Water rate in force in	6
Conservancy (including scavenging and latrine) rates in force in	9
Tax on lake frontage and boats in force in	1
Tax according to circumstances and property in force in	23
Terminal tax in force in	1
Terminal toll in force in	1
Pilgrims' tax in force in	3
Tax on animals for slaughter in force in	1

Total income.	Rs.
Octroi, class I	17,76,624
Octroi, class II	2,11,897
Octroi, class III	1,66,014
Octroi, class IV	3,40,519
Octroi, class V	2,22,537
Octroi, class VI	90,283
Octroi, class VII	6,03,122
Octroi, class VIII	1,58,323
Composition for octroi	21,687
Tax on houses and lands	3,28,115
Tax on animals and vehicles	91,136
Tax on professions and trades ...	2,27,551
Tolls on roads and ferries	1,64,779
Water rate	3,82,308
Conservancy (including scavengering and latrine) rates	63,513
Tax on lake frontage and boats ...	951
Tax according to circumstances and property	2,33,456
Terminal tax	2,96,416
Terminal toll	65,974
Pilgrims' tax	1,04,172
Tax on animals for slaughter	7,016
Realizations under special Acts ...	1,66,831
Revenue derived from municipal property and powers apart from taxation ...	18,59,413
Grants and contributions (for general and special purposes)	21,88,303
Miscellaneous	2,29,525
Total income of the year exluding opening balance	99,98,464
Extraordinary and debt	9,15,179
Total receipts excluding opening balance...	1,09,13,643
Total receipts including opening balance...	1,47,18,024

	Rs. a. p.
Incidence of taxation per head of population	1 13 0
Incidence of income per head of population	3 5 3

Abstract of statement no. III giving the provincial totals of expenditure (1913-14).

	Rs.
General administration and collection charges	
Office establishment, inspection, honorary magistrates' establishment	4,24,537
Collection of taxes (including bonded warehouses, establishment, purchase of account books and money boxes, repairs to outposts, &c.) ...	4,16,273
Collection of tolls on roads and ferries	16,297
Survey of land	6,152
Refunds (other than octroi) ...	20,337
Pensions and gratuities... ...	5,892
Annuities	741
Public safety.	
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) ...	8,712
Lighting (establishment, purchase of lamps, oil, repairs, &c.) ...	5,07,548
Police (establishment, purchase of clothing, repairs to outposts, &c.)...	4,673
Rewards for the destruction of wild animals and snakes	707
Public health and convenience.	
Water supply... Capital outlay ...	6,97,585
Water supply... Establishment ...	7,37,910
Drainage ... Capital outlay ...	6,33,968
Drainage ... Establishment ...	1,16,965
Conservancy (including road cleaning and watering) and latrines ...	16,10,139
Hospitals and dispensaries ...	2,15,494
Vaccination	29,824

Public health and convenience—(concluded).	Rs.
Markets and slaughter-houses ...	2,37,503
Pounds	21,566
Dâk bungalows and sarais ...	9,888
Arboriculture, public gardens and experimental cultivation ...	1,05,219
Veterinary charges	3,861
Registration of births and deaths ...	10,990
Public works	13,30,362
Public instruction	5,51,516
Contributions	2,39,700
Miscellaneous.	
Interest on loans. For previous year ...	2,608
Interest on loans. For current year ...	4,93,147
Actual cost of work done for private individuals	55,957
Miscellaneous	4,90,384
Total expenditure	90,06,464
Extraordinary and debt.	
Investments	7,93,377
Payment to sinking fund ...	17,531
Repayment of loans	5,70,116
Advances	18,790
Total disbursements	1,05,80,346
Balance.	
Deposits	2,42,492
Actual balance	38,95,186
GRAND TOTAL ...	1,47,18,024

STATEMENT No. I.

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1914.*

1	2	3	4	5	6	7								8	9	10	11	12	13
						Number of members of board.													
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
						Appointed.													
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
Meerut.	Dehra ...	1	Dehra	Act I of 1900.	30,301	2	2	*14	18	6	12	8	10	21	2	55·56	61·11	59·26	
		2	Mussooree ...		17,420	2	1	*12	15	2	13	12	3	34	1	44·12	73·53	69·61	
	Saharanpur...	3	Saharanpur ...		62,850	4	...	*13	17	3	14	5	12	22	1	57·58	62·99	62·03	
		4	Hardwar Union		28,682	3	1	*13	17	2	15	2	15	16	...	59·38	63·33	62·87	
		5	Deoband ...		18,614	2	...	*9	11	2	9	1	10	23	1	45·65	73·91	68·77	
		6	Roorkee ...		13,850	3	...	*9	12	2	10	1	11	23	...	37·00	69·10	63·75	
	Muzaffarnagar	7	Muzaffarnagar...		23,811	1	2	*10	13	2	11	1	12	21	3	33·33	53·24	50·18	
		8	Kandhla ...		8,691	1	2	*8	11	2	9	...	11	21	1	8·14	88·88	72·72	
		9	Kairana ...		16,293	2	1	*8	11	1	10	...	11	27	1	83·33	69·96	73·06	
	Meerut ...	10	Meerut ...		76,351	2	3	*16	21	4	17	4	17	23	1	32·60	61·12	55·69	
		11	Ghaziabad ...		11,304	1	1	*9	11	1	10	...	11	24	...	25·00	78·30	73·45	
		12	Hapur ...		19,142	3	1	*9	13	1	12	...	13	20	...	50·00	70·00	64·61	
		13	Sardhana ...		9,242	1	1	*10	12	2	10	..	12	20	...	75·00	67·00	68·33	

AGRA.	Bulandshahr	14	Bulandshahr ...		19,383	...	2	*6	8	1	7	1	7	21	...	2·38	80·95	80·33
		15	Khurja ...		27,387	*1	1	*9	11	1	10	...	11	32	5	3·36	54·54	57·90
		16	Sikandrabad ...		18,946	...	*2	6	8	2	6	...	8	29	1	14·66	56·90	52·56
			Divisional total	...	402,267	28	20	161	209	34	175	35	174	377	17	...	...	...
	Aligarh ...	17	Koil (Aligarh)		64,825	2	2	*13	17	3	14	4	13	17	...	78·43	65·13	67·47
		18	Hathras ...		37,854	3	1	*13	17	2	15	2	15	24	7	97·73	66·11	69·26
		19	Atrauli ...		15,730	1	1	*10	12	2	10	...	12	25	...	72·00	62·18	63·00
		20	Sikandra Rao ...		10,109	1	1	*9	11	1	10	...	11	23	...	65·	83·	81·
	Muttra ...	21	Muttra ...		54,332	1	3	*13	17	4	13	3	14	22	...	56·82	64·68	62·83
		22	Brindaban ...		18,443	1	2	*10	13	3	10	2	11	22	...	51·51	89·09	80·42
		23	Kosi ...	Act I of 1900.	7,188	1	2	*10	13	3	10	1	12	21	...	1·24	83·95	59·34
	Agra ...	24	Agra† ...		163,935	3	*2	16	21	2	19	4	17	30	2	46·6	67·1	77·0
		25	Firozabad ...		13,571	*2	1	9	12	2	10	...	12	26	...	73·07	69·23	69·87
	Mainpuri ...	26	Mainpuri ...		16,154	*3	...	8	11	...	11	...	11	26	2		59·44	59·44
	Etah ...	27	Etah ...		7,295	*1	2	8	11	2	9	...	11	24	...	18·05	66·66	59·46
		28	Soron ...		11,524	1	1	*7	9	2	7	...	9	21	...	61·90	61·90	61·90
		29	Kasganj ...		16,429	...	2	*9	11	3	8	1	10	32	...	66·66	73·04	71·30
		30	Jalesar ...		13,283	1	1	*7	9	2	7	...	9	35	...	81·42	67·34	70·47
			Divisional total	...	450,672	21	21	142	184	31	153	17	167	348	11	...	...	...

* Includes chairman.

† The magistrate of the district is *ex-officio* chairman.

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1914*—(continued).

1	2	3	4	5	6	7								8	9	10	11	12	13
						Number of members of board.													
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
						Appointed.													
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
ROHILKHAND.	Bareilly ...	31	Bareilly ...	Act I of 1900.	117,521	*7	1	18	26	2	24	3	23	30	...	74·00	65·00	66·00	
	Bijnor ...	32	Bijnor ...		17,439	3	...	*9	12	1	11	...	12	38	...	76·00	72·00	73·00	
		33	Chandpur ...		11,832	*2	...	9	11	...	11	...	11	19	3	...	66·79	66·79	
		34	Dhampur ...		7,548	*2	...	*9	11	...	11	...	11	28	...		67·00	67·00	
		35	Nagina ...		19,625	3	...	*9	12	2	10	...	12	40	2	1·40	77·23	68·63	
		36	Najibabad ...		18,460	*3	...	9	12	...	12	...	12	24	...	...	67·00	67·00	
	Budaun ...	37	Budaun ...		38,230	*2	1	9	12	2	10	1	11	22	...	·55	68·18	67·73	
		38	Ujhani ...		8,274	2	...	*6	8	1	7	...	8	30	...	33	79·00	76·00	
		39	Sahaswan ...		18,009	2	1	*9	12	2	10	1	11	22	3	88·64	66·82	70·45	
	Moradabad ...	40	Moradabad† ...		81,168	2	*3	13	18	3	15	2	16	18	1	10·50	57·70	68·10	
		41	Chandausi ...		22,255	*3	...	9	12	...	12	...	12	19	...	...	76·36	76·36	
		42	Amroha ...		42,410	*2	1	10	13	1	12	...	13	26	...	82·70	72·43	73·90	
		43	Sambhal ...		45,276	*2	1	10	13	1	12	...	13	31	1	40·61	77·00	67·61	

Allahabad.	Shahjahanpur	44	Shahjahanpur ...		71,778	4	...	*12	16	1	15	1	15	23	...	67·39	65·22	65·47
		45	Tilhar ...		18,446	2	...	*8	10	1	9	...	10	22	1	81·80	70·70	72·50
	Pilibhit ...	46	Pilibhit ...		31,554	3	...	*9	12	...	12	...	12	20	...		66·92	66·92
		47	Bisalpur ...		10,086	2	1	*9	12	1	11	...	12	35	11	88·57	62·09	66·15
			Divisional total	...	579,923	46	9	167	222	18	204	8	214	447	22	...	...	...
	Etawah ...	48	Etawah ...	Act I of 1900.	45,350	1	2	*11	14	3	11	3	11	21	1	47·62	77·97	78·61
	Cawnpore ...	49	Cawnpore ‡ ...		195,498	*8	...	21	29	2	27	7	22	70	10	57	62	60
	Fatehpur ...	50	Fatehpur ...		16,939	2	...	*8	10	1	9	...	10	53	8	24·53	44·02	42·08
	Farrukhabad...	51	Fatehgarh-*cum*-Farrukhabad.		56,573	2	2	*13	17	2	15	2	15	24	2	25	64	62
	Allahabad ...	52	Allahabad ‡ ...		159,701	*6	2	21	29	7	22	10	19	31	6	42·8	59·1	55·2
			Divisional total	...	474,061	19	6	74	99	15	84	22	77	199	27	...	...	...
Jhansi.	Banda ...	53	Banda ...	Act I of 1900.	21,061	1	1	*12	14	2	12	1	13	34	3	97·05	49·5	59·76
	Jhansi ...	54	Jhansi † ...		58,236	3	*2	10	15	2	13	5	10	25	3	13·33	64·92	55·25
		55	Lalitpur ...		12,449	8	*4	...	12	4	8	2	10	25	...	48·00	74·5	64·40
		56	Mau ...		12,927	2	...	*7	9	3	6	1	8	21	...	79·00	71·00	74·00
	Jalaun ...	57	Orai ...		9,151	...	2	*6	8	2	6	..	8	18	...	66·66	75·00	72·92
		58	Kalpi † ...		10,568	...	*2	6	8	3	5	...	8	21	...	53·97	85·71	73·80
		59	Kunch † ...		16,480	...	*2	6	8	3	5	1	7	20	2	51·67	75·00	63·33
			Divisional total	...	140,872	14	13	47	74	19	55	10	64	164	8	...	...	...

* Includes chairman.

† The magistrate of the district is *ex-officio* chairman.

‡ These municipalities have paid chairmen.

STATEMENT NO. I. *Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1914—(continued).*

1	2	3	4	5	4	7								8	9	10	11	12	13
						Number of members of board.													
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
						Appointed.													
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
BENARES.	Benares ...	60	Benares † ...	Act I of 1900.	199,868	7	*1	21	29	3	26	3	26	36	1	30·	64·12	60·62	
	Mirzapur ...	61	Mirzapur ...		55,304	2	...	*13	15	4	11	4	11	25	5	16·80	64·36	49·50	
	Jaunpur ...	62	Jaunpur ...		32,880	*3	1	12	16	2	14	...	16	25	1	16·00	69·12	57·25	
	Ghazipur ...	63	Ghazipur ...		22,165	3	1	*13	17	3	14	3	14	22	...	50·	59·35	57·75	
	Ballia ...	64	Ballia ...		16,684	2	...	*10	12	3	9	1	11	18	1	10·61	62·13	52·77	
			Divisional total	...	326,901	17	3	69	89	15	74	11	78	126	8	...	...	...	
GORAKHPUR.	Gorakhpur ...	65	Gorakhpur ...	Act I of 1900.	48,358	4	1	*15	20	1	19	1	19	37	4	62·16	56·04	57·30	
	Azamgarh ...	66	Azamgarh ...		10,834	2	1	*10	13	2	11	2	11	24	1	75	70·8	71·8	
			Divisional total	...	59,192	6	2	25	33	3	30	3	30	61	5	...	...	...	

Kumaun.	Almora ...	67	Almora ...	Act I of 1900.	17,745	*4	...	9	13	1	12	2	11	12	...	41·8	77·7	75	
	Naini Tal ...	68	Naini Tal † ...		16,788	2	*4	5	11	5	6	6	5	21	...	21·90	85·71	56·71	
	Do. ...	69	Kashipur ...		12,773	3	...	*8	11	2	9	...	11	22	...	56·59	68·69	66·39	
			Divisional total	...	37,306	9	4	22	35	8	27	8	27	55	...	...	...	...	
Lucknow.	Lucknow ...	70	Lucknow† ...	Act I of 1900.	240,016	6	*2	24	32	4	28	5	27	39	3	50	54	53	
	Unao ...	71	Unao ...		11,809	*4	...	8	12	2	10	1	11	24	2	8·33	61·66	50	
	Rae Bareli ...	72	Rae Bareli ...		17,329	3	...	*9	12	1	11	1	11	35	4	·14	66·11	56·2	
	Sitapur ...	73	Sitapur ...		21,578	1	2	*10	13	3	10	2	11	25	...	48	62	58	
		74	Khairabad ...		12,769	2	1	*9	12	1	11	1	11	67	3	14·92	63·63	59·57	
	Hardoi ...	75	Hardoi ...		13,855	3	...	*9	12	2	10	1	11	19	...	1·05	86·63	77·68	
		76	Shahabad ...		19,545	2	2	*9	12	2	11	...	13	21	1	5·4	88·4	72·8	
		77	Sandila ...		15,241	3	...	*9	12	...	12	...	12	31	...	...	67·7	67·7	
	Kheri ...	78	Lakhimpur ...		11,431	1	1	*8	10	2	8	...	10	17	2	26·47	67·29	53·59	
			Divisional total	...	363,573	25	8	95	128	17	111	11	117	278	15	...	...	...	
Fyzabad.	Fyzabad ...	79	Fyzabad ...	Act I of 1900.	62,567	2	2	*14	18	2	16	2	16	21	...	7	76	67	
	Do. ...	80	Tanda ...		19,378	2	1	*11	14	3	11	1	13	23	...	86	72	75	
	Gonda ...	81	Gonda ...		12,567	2	1	*9	12	1	11	1	11	24	1	29·15	66·8	56·48	
	Do. ...	82	Balrampur ...		13,937	*2	...	9	11	...	11	...	11	22	...	...	66·36	66·36	

* Includes chairman.

† The magistrate of the district is *ex-officio* chairman.

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1914*—(concluded).

1	2	3	4	5	6	7								8	9	10	11	12	13
						Number of members of board.													
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
						Appointed.													
Division.	Name diof strict.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
FYZABAD—(concluded).	Bahraich ...	83	Bahraich ...	Act I of 1900.	26,907	2	1	*11	14	3	11	2	12	25	1	45·33	65·82	61·47	
	Sultanpur ...	84	Sultanpur ...		9,519	2	1	*11	14	2	12	1	13	28	5	23·21	61·69	55·77	
	Partabgarh ...	85	Bela (Partabgarh).		6,300	*12	...	...	12	3	9	1	11	23	...	37·66	73	64·17	
	Bara Banki ...	86	Nawabganj (Bara Banki).		14,127	2	1	*10	13	1	12	1	12	16	3	4·2	66·4	59·5	
			Divisional total	...	165,302	26	7	75	108	15	93	9	99	182	10	...	...	...	
			GRAND TOTAL	...	3,000,069	211	93	877	1,181	175	1,006	134	1,047	2,237	113	...	...	...	

* Includes chairman.

ERRATA.

(To be pasted on cover of statement II.)

Memorandum of changes in statement II (municipal income).

									Rs.
Page	20	—against	Dehra	Column	57	Enter			1,23,000
,,	20	,,	Hapur	,,	57	,,			66,000
						Rs.			
,,	20	,,	Divisional total—	Column	57	for	74,000	substitute	2,63,000
,,	21	,,	Dehra	,,	63	,,	1,085	,,	1,24,085
,,	21	,,	,,	,,	64	,,	1,08,242	,,	2,31,242
,,	21	,,	,,	,,	65	,,	1,88,797	,,	3,11,797
,,	21	,,	Hapur	,,	63	,,	5,697	,,	71,697
,,	21	,,	,,	,,	64	,,	56,549	,,	1,22,549
,,	21	,,	,,	,,	65	,,	1,06,169	,,	1,72,169
,,	21	,,	Divisional total	,,	63	,,	88,192	,,	2,77,192
,,	21	,,	,,	,,	64	,,	15,10,287	,,	16,99,287
,,	21	,,	,,	,,	65	,,	23,81,393	,,	25,70,393
,,	68	,,	Grand total	,,	57	,,	5,92,250	,,	7,81,250
,,	69	,,	,,	,,	63	,,	9,15,179	,,	11,04,179
,,	69	,,	,,	,,	64	,,	1,09,13,643	,,	1,11,02,643
,,	69	,,	,,	,,	65	,,	1,47,18,024	,,	1,49,07,024

STATEMENT No. II.

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates				
				Octroi				
				(a)	(b)	(c)	(d)	(e)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT. — Dehra Dun	Dehra ...	1	80,555	28,917	2,677	2,709	3,329	2,556
	Mussooree ...	2	2,75,741†	...	...	...	...	...
Saharanpur	Saharanpur ...	3	1,39,839	42,676	3,879	1,849	8,263	8,910
	Hardwar Union	4	1,21,217*	25,183	435	1,591	3,772	1,072
	Deoband ...	5	19,979	6,724	635	791	1,540	1,409
	Roorkee ...	6	33,796	9,819	1,522	879	1,685	1,485
Muzaffarnagar.	Muzaffarnagar...	7	11,693	9,574	1,048	1,377	3,090	1,670
	Kandhla ...	8	3,768*	...	...	...	...	...
	Kairana ...	9	3,777	...	...	...	...	...
Meerut ...	Meerut ...	10	49,270	88,498	6,619	8,309	20,095	10,329
	Ghaziabad ...	11	20,272	...	...	...	...	...
	Hapur ...	12	49,620	15,666	572	573	5,577	1,791
	Sardhana ...	13	11,599	...	...	...	...	...
Bulandshahr	Bulandshahr ...	14	2,608	13,332	...	1,069	1,930	961
	Khurja ...	15	32,420	23,036	...	916	4,316	1,735
	Sikandrabad ...	16	14,952	1,147	...	50	135	74
	Divisional total	...	8,71,106	2,64,572	17,387	20,113	53,732	31,992
AGRA. — Aligarh ...	Koil (Aligarh)	17	95,988	60,349	28,867	3,282	7,911	5,034
	Hathras ...	18	23,858	22,703	...	983	3,525	3,896
	Atrauli ...	19	14,093*	...	...	...	...	...
	Sikandra Rao...	20	2,093	5,966	2,187	547	439	289
Muttra ...	Muttra ...	21	2,19,876	42,388	2,731	3,103	6,018	2,865
	Brindaban ...	22	7,822	12,357	103	990	3,125	508
	Kosi ...	23	19,119	2,946	562	545	1,699	1,166

* Differences due to inaccurate figures reported as closing balances in 1912-13.

† The opening balance is higher owing to a temporary deposit of Rs. 10,042 being omitted from closing balance of 1912-13.

and taxes.

(f)	(g)	(h)	(i)	Total.	Serial number of municipality.	N
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.			
10	11	12	13	14	8	
Rs.	Rs.	Rs.	Rs.	Rs.		
2,251	23,395	3,352	...	69,186	1	I
...	...	...	...	...	2	I
5,683	19,201	4,039	178	94,678	3	S
557	7,830	1,932	...	42,372	4	I
1,031	5,868	982	141	19,121	5	I
1,008	4,116	559	445	21,518	6	I
2,593	6,941	1,570	248	28,111	7	I
...	...	...	...	...	8	I
...	...	...	...	...	9	I
5,030	35,179	4,154	1,948	1,80,161	10	I
...	...	...	...	...	11	I
555	4,987	1,534	...	31,255	12	I
...	...	...	...	...	13	I
606	5,313	611	...	23,822	14	I
543	6,597	1,719	...	38,862	15	I
71	320	59	...	1,856	16	I
19,928	1,19,747	20,511	2,960	5,50,942	...	I
2,393	13,361	7,351	73	1,28,621	17	I
1,144	2,041	3,433	...	37,725	18	I
...	...	...	...	...	19	I
250	1,555	210	...	11,443	20	I
1,917	11,218	4,287	15	74,542	21	I
320	3,993	974	10	22,380	22	I
161	2,288	983	...	10,350	23	I

Serial number of municipality.	Municipal rates and taxes—						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	5,254
2	40,961	3,644	...	91,814	...	...	22,071
3	2,626	...	...	...	...	...	...
4	...	...	...	...	...	...	...
5	38	...	1,742	...	...	...	...
6	2,885	...	...	...	...	...	...
7	7,067	681	...	...	...	...	...
8	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...
10	19,999	...	...	...	...	...	...
11	2,406	...	7,401	...	...	...	...
12	...	...	7,166	...	...	...	...
13	...	...	...	...	...	...	...
14	...	...	...	...	...	...	...
15	...	...	...	...	...	...	...
16	4,185	...	9,045	...	...	...	...
...	80,167	4,325	25,354	91,814	...	...	27,325
17	...	...	539	...	...	...	...
18	...	951	11,974	...	...	...	...
19	...	...	54	...	...	...	...
20	...	...	34	...	...	...	...
21	...	...	...	...	...	...	...
22	...	...	221	...	...	...	...
23	...	302	791	...	...	...	...

(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	74,440	1
...	...	...	...	...	7,016	...	1,65,506	2
...	...	...	...	...	...	...	97,304	3
...	...	...	...	35,427	...	...	77,799	4
...	...	...	...	...	...	...	20,901	5
...	...	...	...	...	...	...	24,403	6
...	...	...	...	...	...	...	35,859	7
...	7,348	...	...	...	...	...	7,348	8
...	12,825	...	...	...	...	...	12,825	9
...	...	...	...	...	...	...	2,00,160	10
...	...	...	...	...	...	...	9,807	11
...	...	...	...	...	...	...	38,421	12
...	5,942	...	...	...	...	...	5,942	13
...	...	...	...	...	...	...	23,822	14
...	...	...	...	..	...	...	38,862	15
...	...	...	...	...	...	...	15,086	16
...	26,115	...	...	35,427	7,016	...	8,48,485	...
...	...	...	...	...	...	...	1,29,160	17
...	...	...	...	...	...	...	50,650	18
...	9,807	...	...	...	...	...	9,861	19
...	...	...	...	...	...	...	11,477	20
...	...	...	...	...	...	...	74,542	21
...	...	...	...	...	...	...	22,601	22
...	...	...	...	...	...	...	11,443	23

Serial number of municipality.	Realizations under special Acts.				
			From other sources.		
	From pounds.	From hackney carriages.	From licences for the sale of spirits and drugs.	From other sources.	Total.
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,509	1,169	...	100	2,778
2	119	...	...	5,526	5,645
3	1,178	450	...	265	1,893
4	1,662	561	...	1,496	3,719
5	734	19	...	73	826
6	503	515	...	79	1,097
7	1,182	9	...	122	1,313
8	590	...	...	10	600
9	519	...	...	33	552
10	723	1,637	...	57	2,417
11	361	48	...	38	447
12	514	66	...	128	708
13	673	...	...	26	699
14	718	903	...	143	1,764
15	936	228	...	116	1,280
16	332	961	...	38	1,331
...	12,253	6,566	...	8,250	27,069
17	678	277	...	158	1,113
18	904	297	...	162	1,363
19	490	68	...	24	582
20	475	99	...	...	574
21	1,683	2,663	...	214	4,560
22	878	150	...	36	1,064
23	732	79	...	85	896

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, sarais [rest houses], dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
5,766	445	551	37	...	2,493	...	1
4,546	838	429	473	603	1,603	...	2
3,983	514	10,345	95	...	9,781	...	3
5,685	156	1,023	...	...	435	...	4
1,406	264	470	...	...	272	...	5
2,808	774	453	...	...	3,776	...	6
858	457	1,554	7	...	379	...	7
475	511	...	...	...	718	...	8
266	19	175	...	...	582	...	9
5,868	3,549	20,314	...	...	19,693	...	10
1,433	375	782	...	...	2,341	...	11
2,841	155	6,059	...	...	993	...	12
128	97	1,565	...	...	554	...	13
2,233	223	1,056	...	...	2,341	...	14
2,847	98	2,028	...	...	1,483	...	15
602	103	2,034	...	...	1,265	...	16
41,745	8,578	48,838	612	603	48,709	...	...
6,073	1,294	4,922	717	...	6,504	...	17
4,282	439	3,071	319	...	6,829	...	18
581	75	1,184	238	...	607	...	19
257	121	518	7	...	1,064	...	20
4,277	1,893	3,832	...	...	4,129	...	21
367	260	1,080	...	...	1	...	22
6,578	256	110	...	...	103	...	23

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,240	...	...	...	326	453
2	11,273	64	...	...	...	28,641
3	...	88	148	...	1,993	1
4	...	32	...	...	...	...
5	...	...	103	...	669	...
6	...	21	...	...	...	...
7	...	69	...	177	68	140
8	...	4	.	...	...	...
9	...	13	170	...	...	64
10	7,845	132	...	...	5,746	...
11	...	15	...	...	301	...
12	...	13	...	...	371	158
13	...	...	...	...	...	...
14	...	12	...	...	...	...
15	...	24	...	...	507	3
16	...	43	...	...	1,020	363
...	20,358	530	421	177	11,001	29,823
17	...	30	...	...	...	463
18	...	13	...	165	1,643	1,093
19	...	...	...	...	...	...
20	...	6	...	...	...	...
21	...	34	...	...	282	...
22	...	23	...	...	...	111
23	...	4	...	2,764	...	...

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
784	...	...	...	...	12,095	1
298	...	...	...	...	48,768	2
921	6,158	...	...	...	34,027	3
647	175	...	...	...	8,153	4
295	...	...	...	...	3,479	5
58	...	...	...	...	7,890	6
328	14	...	...	...	4,051	7
27	...	...	...	...	1,735	8
88	25	...	...	...	1,402	9
987	1,279	...	...	...	65,363	10
112	...	...	...	...	5,359	11
194	389	...	...	...	11,173	12
63	77	...	...	...	2,484	13
1,047	...	...	...	...	6,912	14
839	...	...	...	...	7,829	15
1,507	...	...	...	...	6,937	16
8,195	8,067	...	...	...	2,27,657	...
1,344	6,993	...	...	...	28,340	17
1,082	...	786	...	...	19,722	18
83	...	...	...	...	2,768	19
340	17	...	...	...	2,330	20
1,417	2,655	...	...	...	18,519	21
849	298	24	...	...	3,013	22
401	...	...	...	...	10,216	23

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From *local funds*.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	400	7,290	...	330	...	...	...
2	75,000	...	...	...	96	...	5,000
3	821	7,675	...	...	...	650	...
4	600	7,575	...	...	...	...	1,200
5	...	4,875	...	...	...	...	...
6	135	2,775	...	...	...	...	...
7	8,150	5,450	...	...	900	...	...
8	1,950	2,300	...	...	...	...	...
9	3,450	4,875	...	...	...	...	...
10	38,104	4,875	...	31,714	525	...	200
11	3,200	2,325	...	...	...	...	400
12	...	550	...	...	...	...	...
13	...	300	..	...	...	...	...
14	6,650	700	...	...	...	...	...
15	...	11,900	...	...	...	...	...
16	5,200	4,050	...	100	...	...	...
...	1,43,660	67,515	...	32,144	1,521	650	6,800
17	...	13,350	...	...	..	...	472
18	...	1,125	824	...	...	...	...
19	3,600	650	...	...	...	...	...
20	2,850	2,775	...	...	...	...	...
21	75,000	6,625	...	120	...	...	...
22	50,000	3,825	...	...	...	...	...
23	...	275	...	...	...	...	...

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	8,020	1,036	8,788	9,824	1,07,157	1
...	...	80,096	30,994	2,906	33,900	3,33,915	2
...	...	9,146	...	16,830	16,830	1,59,200	3
...	...	9,375	...	140	140	99,186	4
...	...	4,875	...	161	161	30,242	5
...	...	2,910	...	339	339	36,639	6
...	...	14,500	778	216	994	56,717	7
...	...	4,250	1	126	127	14,060	8
...	...	8,325	...	205	205	23,309	9
...	...	75,418	...	2,175	2,175	3,45,533	10
...	...	5,925	...	398	398	21,936	11
...	...	550	...	...	...	50,852	12
...	...	300	...	222	222	9,647	13
...	...	7,350	21	5	26	39,874	14
...	...	11,900	21	284	305	60,176	15
...	...	9,350	18	930	948	33,652	16
...	...	2,52,290	32,869	33,725	66,594	14,22,095	...
...	...	13,822	...	671	671	1,73,106	17
158	...	2,107	...	565	565	74,407	18
...	...	4,250	...	144	144	17,605	19
...	...	5,625	47	158	205	20,211	20
...	...	81,745	872	421	1,293	1,80,659	21
...	...	53,825	87	95	182	80,685	22
...	...	275	...	123	123	22,953	23

Serial number of municipality.	Extraordinary and debt.					
		Loans.			Advances.	
	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...
2	...	74,000	...	...	400	392
3	...	...	...	...	...	590
4	...	...	...	...	...	...
5	...	...	...	...	24	...
6	...	...	...	...	...	...
7	...	...	...	...	200	...
8	...	...	...	...	...	...
9	...	...	...	...	...	...
10	...	...	...	...	...	1,274
11	...	...	...	...	...	...
12	...	...	...	...	...	...
13	...	...	...	...	...	...
14	...	...	...	...	100	...
15	...	...	...	...	...	...
16	...	...	...	...	...	...
...	...	74,000	...	...	724	2,256
17	...	...	...	...	...	...
18	...	...	...	...	...	8,000
19	...	...	...	...	...	...
20	...	...	...	...	50	...
21	...	...	...	...	...	...
22	...	...	...	...	...	...
23	...	...	...	...	400	11

of Agra and Oudh during the year ending the 31st March 1914.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
1,085	1,085	1,08,242	1,88,797	2 7 0	3 8 6	1	Dehra ...	Dehra Dun	Meerut.
3,375	78,167	4,12,082	6,87,823	9 8 0	19 2 6	2	Mussooree ...		
350	940	1,60,140	2,99,979	1 8 9	2 8 6	3	Saharanpur ...	Saharanpur	
35	35	99,221	2,20,438.	2 11 0	3 7 0	4	Hardwar Union		
...	24	30,266	50,245	1 2 0	1 10 0	5	Deoband ...		
230	230	36,869	70,665	1 8 0	2 4 9	6	Roorkee ...		
...	200	56,917	68,610	1 8 6	2 7 0	7	Muzaffarnagar	Muzaffarnagar.	
...	...	14,060	17,828	0 13 6	1 10 0	8	Kandhla ...		
118	118	23,427	27,204	0 12 6	1 7 0	9	Kairana ...		
...	1,274	3,46,807	3,96,077	1 11 6	2 15 6	10	Meerut ...	Meerut ...	
5	5	21,941	42,213	0 14 0	1 15 0	11	Ghaziabad ...		
5,697	5,697	56,549	1,06,169	2 0 0	2 10 6	12	Hapur ...		
186	186	9,833	21,432	0 10 0	1 1 0	13	Sardhana ...		
35	135	40,009	42,617	1 3 9	2 1 0	14	Bulandshahr ...	Bulandshahr	
46	46	60,222	92,642	1 6 9	2 3 0	15	Khurja ...		
50	50	33,702	48,654	0 12 9	1 12 0	16	Sikandrabad ...		
11,212	88,192	15,10,287	23,81,393	1 14 6	3 3 0	...	Divisional total.		
67	67	1,73,173	2,69,161	2 0 0	2 10 9	17	Koil (Aligarh)	Aligarh ...	Agra.
...	8,000	82,407	1,06,265	1 5 6	1 15 6	18	Hathras ...		
...	...	17,605	31,698	0 10 0	1 2 0	19	Atrauli ...		
...	50	20,261	22,354	1 2 0	2 0 0	20	Sikandra Rao...		
...	...	1,80,659	4,00,535	1 4 6	3 1 9	21	Muttra ...	Muttra ...	
...	...	80,685	88,507	1 3 6	4 6 0	22	Brindaban ...		
101	512	23,465	42,584	1 9 6	3 4 3	23	Kosi ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*).	Agra ...	Agra ...	24	2,94,708	1,71,199	17,346	13,932	19,325	8,327
		Firozabad ...	25	5,894	15,841	526	...	1,899	456
	Mainpuri ...	Mainpuri ...	26	4,298	...	...	...	...	...
	Etah ...	Etah ...	27	9,801	...	...	...	...	...
		Soron ...	28	13,332	5,434	406	780	1,850	566
		Kasganj ...	29	35,172	9,085	865	1,043	3,295	3,116
		Jalesar ...	30	10,622	...	...	...	...	...
		Divisional total	...	7,56,676	3,48,268	53,593	25,205	49,086	26,223
ROHILKHAND.	Bareilly ...	Bareilly ...	31	1,50,229	1,01,071	18,254	11,472	25,425	15,000
	Bijnor ...	Bijnor ...	32	3,604	6,978	572	727	1,321	767
		Chandpur ...	33	4,232	3,426	490	474	753	1,074
		Dhampur ...	34	20,777	5	...	1	...	...
		Nagina ...	35	13,151	..	...	...	...	...
		Najibabad ...	36	5,570	11	...	...	...	...
	Budaun ...	Budaun ...	37	29,844	24,830	2,465	1,895	3,671	4,040
		Ujhani ...	38	2,638	...	...	...	...	...
		Sahaswan ...	39	5,909	...	...	...	...	...
	Moradabad...	Moradabad ...	40	50,282	54,276	6,218	3,105	11,187	7,367
		Chandausi ...	41	18,672	26,563	636	829	3,127	4,738
		Amroha ...	42	14,620	...	..	...	...	...
		Sambhal ...	43	18,853	...	...	...	...	...
	Shahjahanpur.	Shahjahanpur...	44	51,492	34,158	3,750	2,386	9,395	12,305
		Tilhar	45	25,474	10,573	1,131	232	3,155	2,774

Municipal rates and taxes.					
Octroi.					
(f)	(g)	(h)	(i)	Total.	Serial number of municipality.
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
5,891	46,023	16,062	12	2,98,117	24
228	4,519	978	...	24,447	25
...	...	...	...	...	26
...	...	...	...	...	27
...	3,824	1,361	...	14,221	28
652	4,225	2,024	...	24,305	29
...	...	...	...	..	30
12,956	93,047	37,663	110	6,46,151	...
1,862	31,094	7,124	152	2,11,454	31
283	2,355	235	35	13,313	32
296	2,057	327	...	8,897	33
...	3	...	...	9	34
...	...	...	...	...	35
...	...	...	...	11	36
...	9,186	1,887	860	48,834	37
...	...	...	...	...	38
...	...	...	...	...	39
3,659	27,753	2,101	85	1,15,751	40
1,545	6,045	3,316	...	46,799	41
...	...	...	...	...	42
...	...	...	...	...	43
1,386	16,845	4,884	73	85,182	44
956	5,337	1,461	...	25,619	45

Serial number of municipality.	Municipal rates and						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	512	11,633	...	...	84,418	...	384
25	...	...	71	...	...	...	...
26	3,079	...	94	...	...	...	...
27	...	...	86	...	...	...	...
28	...	...	978	...	...	...	...
29	...	...	847	...	...	...	...
30	...	491	...	...	...	...	...
...	3,591	13,377	15,689	...	84,418	...	384
31	5,709	...	4,706	...	...	...	...
32	...	...	955	...	...	...	...
33	...	...	...	...	...	...	...
34	...	...	464	...	...	...	...
35	...	...	210	...	...	...	...
36	...	...	...	...	...	...	...
37	136	...	454	...	...	...	...
38	...	...	71	...	...	...	...
39	...	...	...	...	...	...	...
40	...	3,591	61	...	...	...	2,545
41	...	867	476	...	...	...	...
42	...	...	1,452	...	...	...	...
43	...	...	...	...	...	...	...
44	940	...	1,577	...	...	...	...
45	...	...	1,488	...	...	...	...

taxes—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	3,95,664	24
...	...	...	...	...	...	...	24,518	25
...	8,544	...	...	...	...	...	11,717	26
...	10,84[illegible]	...	...	...	...	...	10,929	27
...	...	...	...	...	...	...	15,199	28
...	...	...	...	...	...	...	25,152	29
...	6,645	...	...	...	...	...	7,136	30
...	35,839	...	...	...	...	...	7,99,449	...
...	...	...	...	...	...	...	2,21,869	31
...	...	...	...	...	...	...	14,268	32
...	...	...	...	...	...	...	8,897	33
...	8,737	...	...	...	...	...	9,210	34
..	18,375	...	...	...	...	...	18,585	35
...	20,887	...	...	...	...	...	20,898	36
...	...	...	...	...	...	...	49,424	37
...	8,352	...	...	...	...	...	8,423	38
...	7,835	...	...	...	...	...	7,835	39
...	...	...	...	...	...	...	1,21,948	40
...	...	...	...	...	...	...	48,142	41
...	29,631	...	...	...	...	...	31,083	42
...	22,653	...	...	...	...	...	22,653	43
...	...	...	...	...	...	...	87,699	44
..	...	...	...	...	...	...	27,107	45

Serial number of municipality.	Realizations under special Acts.				
	From pounds	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
24	1,049	1,642	...	486	3,177
25	872	...	...	54	926
26	638	208	...	55	901
27	1,269	...	...	43	1,312
28	682	...	...	5	687
29	684	...	...	74	758
30	843	...	...	16	859
...	11,877	5,483	...	1,412	18,772
31	1,213	2,504	...	515	4,232
32	504	...	...	46	550
33	494	...	...	64	558
34	495	...	...	32	527
35	463	...	...	...	463
36	2,306	...	...	48	2,354
37	1,123	458	...	47	1,628
38	785	840	...	...	1,625
39	1,667	67	...	...	1,734
40	1,039	891	...	95	2,025
41	704	41	...	384	1,129
42	767	112	...	66	945
43	995	37	...	30	1,062
44	1,521	965	...	153	2,639
45	670	98	...	32	800

Revenue derived from municipal property and powers-apart from taxation.

Rents of lands, houses, sarais [rest houses], dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
47,987	1,260	9,123	...	...	7,148	...	24
410	21	503	...	...	921	...	25
750	8	704	20	...	411	...	26
3,521	2,353	1,052	...	180	813	...	27
264	60	1,720	3	...	457	...	28
537	23	2,773	...	...	1,409	..	29
502	1,183	600	...	...	333	...	30
76,386	9,246	31,192	1,304	180	30,729	...	...
21,113	4,256	12,622	13,739	...	10,010	...	31
813	209	1,021	...	...	2,084	...	32
458	...	413	...	...	466	...	33
764	36	461	...	...	163	...	34
200	44	502	41	...	161	...	35
302	617	427	...	...	1,560	...	36
19,102	593	4,521	...	...	2,406	...	37
5,011	9,439	812	...	...	257	...	38
4,184	146	1,358	...	60	690	...	39
2,010	1,586	13,165	...	...	7,115	...	40
2,380	2,051	1,949	...	...	2,172	...	41
346	59	370	...	...	1,114	...	42
222	41	1,343	...	...	997	...	43
39,120	8,076	6,330	299	...	5,157	...	44
2,976	566	3,483	...	...	3,566	...	45

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	32,794	137	...	...	491	...
25	...	30	...	210	...	...
26	...	15	...	...	...	...
27	...	14	...	1,512	...	...
28	...	4	1,023	...	...	...
29	...	2	...	...	...	474
30	...	44	...	20	...	...
...	32,794	356	1,023	4,671	2,416	2,141
31	...	81	...	1,030	...	...
32	...	5	...	...	...	...
33	...	2	...	...	...	...
34	...	15	...	...	...	...
35	...	13	...	...	...	...
36	...	15	...	...	...	...
37	...	16	...	15	33	...
38	...	23	...	109	...	...
39	...	13	...	...	...	...
40	...	20	...	160	1,526	...
41	...	...	...	...	...	...
42	...	51	...	...	315	...
43	...	15	...	...	...	...
44	...	14	...	...	...	288
45	...	7	...	3,257	...	...

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,418	7,166	...	...	...	1,08,524	24
240	...	...	...	...	2,335	25
400	122	...	...	...	2,430	26
92	170	...	...	...	9,707	27
174	...	...	...	...	3,705	28
403	...	...	...	...	5,621	29
180	85	...	...	...	2,947	30
9,423	17,506	810	...	...	2,20,177	...
2,017	...	...	298	...	65,166	31
241	...	...	...	...	4,373	32
61	...	...	...	...	1,400	33
71	...	...	...	...	1,510	34
473	61	...	...	...	1,495	35
127	147	...	...	...	3,195	36
1,107	...	...	...	...	27,793	37
542	...	...	...	...	16,193	38
119	...	...	...	...	6,570	39
1,253	273	...	...	...	27,108	40
426	...	...	...	...	8,978	41
433	...	...	...	...	2,688	42
74	35	...	...	...	2,727	43
1,047	263	...	...	...	60,594	44
559	...	...	...	...	14,414	45

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	1,11,023	29,025	...	2,900	...	...	...
25	...	2,500	...	...	...	496	...
26	5,050	5,575	...	...	...	...	...
27	3,385	2,275	...	300	...	...	...
28	...	3,775	...	...	...	...	...
29	...	5,825	...	...	...	...	...
30	3,500	4,800	...	...	...	...	...
...	2,54,408	82,400	824	3,320	...	496	472
31	1,800	34,658	...	...	...	...	...
32	4,150	4,625	...	25	...	...	...
33	2,850	3,475	...	39	...	...	...
34	23,050	2,275	...	52	...	...	870
35	5,900	675	...	44	...	...	...
36	6,500	700	...	...	...	...	...
37	30,000	12,825	...	...	...	670	...
38	...	2,300	...	...	...	...	...
39	...	5,725	...	...	...	...	...
40	34,600	20,000	...	...	...	...	...
41	...	4,625	...	...	...	...	...
42	9,750	13,600	...	...	...	...	...
43	9,800	11,750	...	...	...	...	...
44	260	8,000	1,508	...	320	...	...
45	...	10,680	...	...	...	...	...

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	1,42,948	5,318	1,450	6,768	6,56,481	24
...	...	2,996	390	45	435	31,210	25
...	...	10,625	...	22	22	25,695	26
...	...	5,960	260	81	341	28,249	27
...	...	3,775	24	197	221	23,587	28
...	...	5,825	...	123	123	37,479	29
...	...	8,300	66	449	515	19,757	30
158	...	3,42,078	7,064	4,544	11,608	13,92,084	...
...	...	36,458	2,728	11,980	14,708	3,42,433	31
...	...	8,800	49	162	211	28,202	32
...	...	6,364	...	156	156	17,375	33
...	...	26,247	267	91	358	37,852	34
...	...	6,619	107	439	546	27,708	35
...	...	7,200	53	1,123	1,176	34,823	36
...	...	43,495	22	716	738	1,23,078	37
...	...	2,300	638	1,572	2,210	30,751	38
...	...	5,725	139	150	289	22,153	39
...	...	54,600	27	4,021	4,048	2,09,729	40
...	...	4,625	...	539	539	63,413	41
...	...	23,350	18	753	771	58,837	42
...	...	21,550	...	474	474	48,466	43
...	...	10,088	6	741	747	1,61,767	44
...	...	10,680	...	750	750	53,751	45

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	...	...	...	...	...	...
25	...	...	...	...	...	...
26	...	...	...	...	40	...
27	...	...	...	...	...	...
28	...	...	...	...	...	...
29	...	...	...	...	...	...
30	...	...	...	...	...	...
...	...	...	...	...	490	8,011
31	...	...	...	...	...	...
32	...	...	...	...	...	48
33	...	...	...	...	150	...
34	...	...	...	...	...	...
35	...	...	...	...	4,122	280
36	...	...	...	...	511	...
37	...	...	...	...	20	115
38	...	27,000	...	...	40	...
39	...	...	...	...	50	...
40	...	...	...	...	1,235	...
41	...	...	...	...	...	...
42	...	...	...	...	500	...
43	...	...	...	...	...	...
44	14,465	20,000	...	...	...	...
45	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31st March 1914—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
15,857	15,857	6,72,338	9,67,046	2 3 0	3 8 9	24	Agra ...	Agra ...	Agra—(*concluded*).
...	...	31,210	37,104	1 13 0	2 4 9	25	Firozabad ...		
5	45	25,740	30,038	0 11 6	1 9 6	26	Mainpuri ...	Mainpuri ...	
...	...	28,249	38,050	1 8 0	3 14 0	27	Etah ...	Etah ...	
...	...	23,587	36,919	1 5 0	2 0 9	28	Soron ...		
143	143	37,622	72,794	1 8 6	2 4 6	29	Kasganj ...		
41	41	19,798	30,420	0 8 6	1 7 9	30	Jalesar ...		
16,214	24,715	14,16,799	21,73,475	1 12 6	3 1 6	...	Divisional total.		
32	32	3,42,465	4,92,694	1 14 0	2 12 0	31	Bareilly ...	Bareilly ...	Rohilkhand.
9	57	28,259	31,863	0 13 0	1 9 9	32	Bijnor ...	Bijnor ...	
201	351	17,726	21,958	0 12 0	1 7 6	33	Chandpur ...		
345	345	38,197	58,974	1 3 6	5 0 0	34	Dhampur ...		
...	4,402	32,110	45,261	0 15 0	1 6 6	35	Nagina ...		
369	830	35,653	41,223	1 2 0	1 14 0	36	Najibabad ...		
6,860	6,995	1,30,073	1,59,917	1 4 6	3 3 6	37	Budaun ...	Budaun ...	
93	27,133	57,884	60,522	1 0 0	3 11 6	38	Ujhani ...		
366	416	22,569	28,478	0 7 0	1 3 9	39	Sahaswan ...		
1,586	2,821	2,12,550	2,62,832	1 8 0	2 9 6	40	Moradabad ...	Moradabad	
...	...	63,413	82,085	2 2 6	2 13 6	41	Chandausi ...		
6,606	7,106	65,943	80,563	0 11 9	1 6 0	42	Amroha ...		
680	680	49,146	67,999	0 8 0	1 1 0	43	Sambhal ...		
13,539	48,004	2,09,771	2,61,263	1 3 0	2 4 0	44	Shahjahanpur ...	Shahjahanpur.	
686	686	54,437	79,911	1 7 6	2 14 6	45	Tilhar ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates (a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND—(*concluded*). Pilibhit ...	Pilibhit ...	46	36,609	20,916	1,149	2,417	4,009	3,224
	Bisalpur ...	47	6,415	3,457	1,058	45	977	424
	Divisional total ...	...	4,58,371	2,86,264	35,723	23,583	63,020	51,713
ALLAHABAD. Etawah ...	Etawah ...	48	33,484	38,856	2,306	1,257	5,006	2,598
Cawnpore ...	Cawnpore ...	49	3,63,215	...	20,130	...	...	...
Fatehpur ...	Fatehpur ...	50	23,281	...	...	...	...	...
Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	51	9,843	43,798	3,001	3,600	6,290	3,367
Allahabad ...	Allahabad ...	52	2,80,343	1,25,516	10,630	12,551	19,197	13,383
	Divisional total ...	...	7,10,166	2,08,170	36,067	17,408	30,493	19,348
JHANSI. Banda ...	Banda	53	3,414	15,542	646	948	1,281	1,844
Jhansi ...	Jhansi	54	42,704	35,431	4,784	—378	4,316	3,711
	Lalitpur ...	55	15,435	—146	...	..	1	—12
	Mau ...	56	4,278	...	...	...	...	...
Jalaun ...	Orai	57	3,812	...	...	...	...	...
	Kalpi	58	4,875	...	..	...	...	...
	Kunch... ...	59	11,167	...	...	...	...	...
	Divisional total ...	...	85,685	50,827	5,430	570	5,598	5,543
BENARES. Benares ...	Benares ...	60	1,27,343	2,01,080	10,357	17,484	47,425	15,870
Mirzapur ...	Mirzapur ...	61	10,735	48,899	3,640	11,812	3,379	10,744
Jaunpur ...	Jaunpur ...	62	13,851	18,274	1,417	4,296	3,441	1,805
Ghazipur ...	Ghazipur ...	63	15,163	14,136	1,062	1,636	3,019	1,770
Ballia ...	Ballia	64	66,301	...	...	...	...	...
	Divisional total ...	...	2,33,393	2,82,389	16,476	35,228	57,264	30,189

and taxes.					
Octroi.					
(f)	(g)	(h)	(i)	Total.	Serial number of municipality.
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
1,304	8,999	2,638	10	44,666	46
260	2,069	445	...	8,735	47
11,591	1,11,743	24,418	1,215	6,09,270	...
1,315	22,476	5,292	33	79,139	48
...	...	...	...	20,130	49
...	...	...	...	...	50
...	1,084	...	...	61,140	51
7,069	37,529	9,954	4,995	2,40,824	52
8,384	61,089	15,246	5,028	4,01,233	...
577	4,749	693	...	26,280	53
2,855	13,127	2,973	225	67,044	54
...	—25	—47	...	—229	55
...	...	...	...	...	56
...	...	...	...	...	57
...	...	...	...	...	58
..	...	...	...	...	59
3,432	17,851	3,619	225	93,095	...
7,098	47,111	23,110	2,522	3,72,057	60
2,263	18,713	...	178	99,628	61
36	7,840	1,012	583	38,704	62
796	4,895	1,756	249	29,319	63
...	...	...	...	...	64
10,193	78,559	25,878	3,532	5,39,708	...

Serial number of municipality.	Municipal rates						
	Tax on houses and lands.	Tax on animals and vehicles	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
46	...	...	1,541	...	...	...	...
47	...	...	546	...	...	...	...
...	6,785	4,458	14,001	...	...	...	2,545
48	...	151	1,606	...	...	...	...
49	72,039	30,146	91,718	...	...	...	1,847
50	...	141	...	...	...	...	...
51	...	1,043	3,232	...	...	...	...
52	55,806	15,365	5,892	...	1,06,536	...	3,758
...	1,27,845	46,846	1.02,498	...	1,06,536	...	5,605
53	...	...	441	...	...	...	...
54	5,327	663	1,230	...	...	...	..
55	...	...	663	...	...	...	...
56	...	...	1,609	...	...	...	...
57	1,219	...	1,480	...	...	...	...
58	...	...	2,398	...	...	...	...
59	1.543	...	1,755	...	...	...	...
...	8,089	663	9,576	...	...	...	...
60	38,591	2,903	...	...	1,26,090	...	...
61	...	...	...	...	...	...	...
62	...	640	1,069	120	...	...	...
63	...	...	177	...	...	...	...
64	...	...	...	...	...	...	...
...	38,591	3,543	1,246	120	1,26,090	...	...

and taxes—*(concluded)*.

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
	Rs.	Rs.	Rs.			Rs.		
...	...	...	...	...	...	...	46,207	46
...	...	...	...	...	...	...	9,281	47
...	1,16,470	...	...	...	...	...	7,53,529	...
...	...	...	...	...	...	...	80,896	48
...	...	2,96,416	63,974	...	...	...	5,76,270	49
...	11,237	...	...	...	...	...	11,378	50
...	...	...	...	...	...	...	65,465	51
...	...	...	...	...	...	...	4,28,181	52
...	11,237	2,96,416	63,974	...	...	...	11,62,190	...
...	...	...	...	...	...	...	26,721	53
...	...	...	...	...	...	...	74,264	54
...	7,125	...	...	...	...	...	7,559	55
...	7,096	...	...	...	...	...	8,705	56
...	3,778	...	...	...	...	...	6,477	57
...	1,500	...	...	...	...	...	3,898	58
...	6,444	...	...	...	...	...	9,742	59
...	25,943	...	...	...	...	...	1,37,366	...
...	...	...	...	40,743	...	...	5,80,384	60
...	...	...	...	...	...	...	99,628	61
...	...	...	...	...	...	...	40,533	62
...	...	...	...	...	...	...	29,496	63
...	6,791	...	...	...	...	...	6,791	64
...	6,791	...	...	40,743	...	...	7,56,832	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
46	1,419	536	...	304	2,259
47	594	...	...	124	718
...	16,759	6,549	...	1,940	25,248
48	3,447	408	...	226	4,081
49	3,865	2,147	...	166	6,178
50	996	414	...	56	1,466
51	1,707	620	...	149	2,476
52	1,605	10,302	...	440	12,347
...	11,620	13,891	...	1,037	26,548
53	1,765	...	...	46	1,811
54	1,716	754	...	88	2,558
55	1,855	13	...	96	1,964
56	866	...	...	547	1,413
57	1,818	69	...	42	1,929
58	840	...	...	76	916
59	1,161	...	...	96	1,257
...	10,021	836	...	991	11,848
60	1,109	2,286	...	1,941	5,336
61	1,921	407	...	...	2,328
62	233	1,021	...	198	1,452
63	594	143	...	175	912
64	332	158	...	109	599
...	4,189	4,015	...	2,423	10,627

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* [rest houses], dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
27,334	2,164	5,161	...	...	2,884	...	46
469	10	271	...	...	821	...	47
1,26,804	29,893	54,209	14,079	60	41,623	...	...
8,722	1,596	1,453	...	...	658	...	48
93,543	1,238	1,642	922	...	7,187	...	49
220	175	276	217	...	530	...	50
4,579	382	11,740	...	...	2,650	...	51
72,405	8,478	5,458	12	...	8,057	...	52
1,79,469	11,869	20,568	1,151	...	19,082	...	...
3,464	335	622	...	...	156	...	53
2,708	564	1,664	402	...	6,195	...	54
3,819	914	203	454	...	3,957	...	55
793	128	740	72	...	769	...	56
1,342	203	177	156	...	326	...	57
707	363	84	324	...	3,153	...	58
1,374	20	195	362	...	4,903	...	59
14,207	2,527	3,685	1,770	...	19,459	...	...
38,246	70,104	2,286	1,380	...	519	...	60
5,233	606	966	25	...	3,427	...	61
5,573	54	1,128	579	...	3,579	...	62
8,699	116	1,785	...	...	413	...	63
3,230	304	254	...	...	1,256	...	64
60,981	71,184	6,419	1,984	...	9,194	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
46	...	10	...	179	77	...
47	...	4	...	2	...	...
...	...	304	...	4,752	1,951	288
48	...	84	...	195	...	19
49	96,194	175	...	...	...	...
50	...	42	...	...	...	...
51	...	...	...	...	...	...
52	53,322	130	...	...	2,760	...
...	1,49,516	431	...	195	2,760	19
53	...	...	...	4	...	...
54	...	32	...	1,281	1,546	...
55	...	17	...	7,177	...	...
56	...	22	...	4,559	...	...
57	...	45	...	1,363	...	...
58	...	19	...	...	498	...
59	...	8	...	6,133	...	812
...	...	143	...	20,517	2,044	812
60	6,522	1,232	...	...	2,051	...
61	...	53	...	...	...	...
62	...	16	...	...	251	162
63	...	27	...	...	...	...
64	...	20	16,484	...	...	...
...	6,522	1,348	16,484	...	2,302	162

and powers apart from taxation—*(concluded)*.

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.		Rs.	
1,313	...	...	...	...	39,122	46
24	...	...	...	...	1,601	47
9,887	779	...	298	...	2,84,927	...
729	333	...	...	...	13,789	48
8,261	615	...	385	...	2,10,162	49
137	...	...	...	...	1,596	50
759	700	...	...	...	20,810	51
6,153	10,126	...	...	...	1,66,901	52
16,039	11,774	...	385	...	4,13,258	...
430	425	...	...	...	5,436	53
1,091	875	...	...	...	16,358	54
42	560	...	...	...	17,143	55
186	143	...	...	...	7,412	56
159	87	...	...	...	3,858	57
335	105	...	...	...	5,588	58
74	158	...	...	...	14,039	59
2,317	2,353	...	...	...	69,834	...
7,786	...	...	...	...	1,30,126	60
906	385	...	...	...	11,601	61
481	1,260	...	...	...	13,083	62
274	341	...	...	...	11,655	63
362	192	...	...	...	22,102	64
9,809	2,178	...	...	...	1,88,567	...

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
46	...	5,800	...	...	...	...	...
47	2,250	4,400	...	...	...	...	...
...	1,30,910	1,46,113	1,508	160	320	670	870
48	...	14,675	...	...	...	...	...
49	2,27,293	30,350	11,140	3,902	855	...	500
50	5,700	5,800	...	...	...	...	...
51	...	10,000	675	...	...	...	...
52	1,56,174	27,320	2,122	...	...	...	...
	3,89,167	88,145	13,937	3,902	855	...	500
53	...	4,650	...	...	...	...	...
54	1,730	4,600	...	...	242	...	...
55	4,450	2,550	...	...	...	48	...
56	3,900	350	...	163	84	120	...
57	2,000	2,800	...	...	...	...	...
58	2,500	6,350	...	...	...	...	...
59	3,100	2,550	...	...	...	...	...
....	17,680	23,850	...	163	326	168	...
60	2,55,465	33,000	2,820	...	...	...	...
61	20,000	9,026	...	2,000	...	...	...
62	56,877	7,825	...	...	...	...	...
63	...	6,625	...	...	...	...	...
64	...	3,200	...	...	244	...	...
...	3,32,342	59,676	2,820	2,000	244	...	...

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	5,800	68	2,504	2,572	95,960	46
...	...	6,650	...	170	170	18,420	47
...	...	2,80,551	4,122	26,341	30,463	13,74,718	...
...	...	14,675	...	1,283	1,283	1,14,724	48
...	33,745	3,07,785	118	14,333	14,451	11,14,846	49
...	...	11,500	298	64	362	26,302	50
...	...	10,675	65	412	477	99,903	51
...	...	1,85,616	285	3,008	3,293	7,96,338	52
...	33,745	5,30,251	766	19,100	19,866	21,52,113	...
...	...	4,650	...	400	400	39,018	53
...	...	6,572	...	505	505	1,00,257	54
...	...	7,048	...	1,151	1,151	34,865	55
...	...	4,617	...	272	272	22,419	56
...	...	4,800	1	...	1	17,065	57
...	...	8,850	...	...	...	19,252	58
...	...	5,650	...	...	...	30,688	59
...	...	42,187	1	2,328	2,329	2,63,564	...
...	...	2,91,285	13,068	13,640	26,708	10,33,839	60
...	...	31,026	52	1,056	1,108	1,45,691	61
...	...	64,702	...	462	462	1,20,232	62
...	...	6,625	289	1,305	1,594	50,282	63
...	...	3,444	...	255	255	33,191	64
...	...	3,97,082	13,409	16,718	30,127	13,83,235	...

Serial number of municipality.	Extraordinary and debt.					
		Loans.			Advances.	
	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.			Rs.	Rs.
46	...	...	...	...	...	...
47	...	...	...	...	...	...
...	14,465	47,000	...	...	6,628	443
48	...	...	...	...	...	...
49	...	1,00,000	...	...	...	...
50	...	...	...	...	...	...
51	...	...	...	...	...	26
52	1,67,720	1,87,000	...	...	...	...
...	1,67,720	2,87,000	...	...	...	26
53	4,778	...	...	...	...	...
54	...	...	...	...	35	24
55	...	...	...	...	500	...
56	...	...	...	...	...	...
57	...	...	...	...	...	...
58	...	...	...	...	...	...
59	...	...	...	...	...	...
...	4,778	...	...	...	535	24
60	9,727	...	...	...	...	...
61	...	84,250	...	...	...	260
62	...	...	...	...	...	...
63	...	...	...	...	255	...
64	...	...	...	...	...	...
...	9,727	84,250	...	...	255	260

of Agra and Oudh during the year ending the 31*st March* 1914—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				ROHILKHAND—(*concluded*).
1,477	1,477	97,437	1,34,046	1 7 6	3 0 9	46	Pilibhit ...	Pilibhit ...	
...	...	18,420	24,835	0 14 9	1 13 0	47	Bisalpur ...		
32,799	1,01,335	14,76,053	19,34,424	1 5 0	2 6 0	...	Divisional total.		
...	...	1,14,724	1,48,208	1 12 6	2 8 6	48	Etawah ...	Etawah ...	ALLAHABAD.
6,653	1,06,653	12,21,499	15,84,714	2 15 0	5 12 0	49	Cawnpore ...	Cawnpore ...	
...	...	26,302	49,583	0 10 9	1 9 0	50	Fatehpur ...	Fatehpur ...	
1,193	1,219	1,01,122	1,10,965	1 2 6	1 12 6	51	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
...	3,54,720	11,51,058	14,31,401	2 11 0	4 15 9	52	Allahabad ...	Allahabad ...	
7,846	4,62,592	26,14,705	33,24,871	1 15 0	4 7 0	...	Divisional total.		
...	4,778	43,796	47,210	1 4 3	1 13 9	53	Banda ...	Banda ...	JHANSI.
828	887	1,01,144	1,43,848	*1 1 0	*1 8 3	54	Jhansi ...		
114	614	35,479	50,914	0 9 9	2 12 9	55	Lalitpur ...	Jhansi ...	
107	107	22,526	26,804	0 10 9	1 11 9	56	Mau ...		
...	...	17,065	20,877	0 11 3	1 13 9	57	Orai ...		
...	...	19,252	24,127	0 6 0	1 13 0	58	Kalpi ...	Jalaun ...	
1,073	1,073	31,761	42,928	0 9 3	1 13 9	59	Kunch ...		
2,122	7,459	2,71,023	3,56,708	0 15 6	1 14 0	...	Divisional total.		
3,650	13,377	10,47,216	11,74,559	2 14 6	5 2 9	60	Benares ...	Benares ...	BENARES.
155	84,665	2,30,356	2,41,091	1 13 0	2 10 0	61	Mirzapur ...	Mirzapur ...	
2,992	2,992	1,23,224	1,37,075	1 3 9	3 10 6	62	Jaunpur ...	Jaunpur ...	
...	255	50,537	65,700	1 5 0	2 3 0	63	Ghazipur ...	Ghazipur ...	
...	...	33,191	99,492	0 6 6	2 0 0	64	Ballia ...	Ballia ...	
6,797	1,01,289	14,84,524	17,17,917	2 6 6	4 7 0	...	Divisional total.		

* The incidences in columns 66 and 67 have been calculated after deducting Rs. 11,697 the share of octroi to the cantonment.

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
					(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur	Gorakhpur ...	65	40,157	31,779	4,874	2,944	7,292	3,068
	Azamgarh...	Azamgarh ...	66	*6,267	4,673	845	881	918	1,095
		Divisional total	...	46,424	36,452	5,719	3,825	8,210	4,163
KUMAUN.	Almora ...	Almora ...	67	19,532	...	...	...	...	...
	Naini Tal ...	Naini Tal ...	68	1,07,671	...	...	...	...	...
		Kashipur ...	69	12,835	...	...	...	...	...
		Divisional total	...	1,40,038	...	..	...	...	...
LUCKNOW.	Lucknow ...	Lucknow ...	70	3,16,587	2,27,088	33,395	33,067	54,386	40,055
	Unao ...	Unao ...	71	4,683	...	...	...	...	...
	Rae Bareli	Rae Bareli ...	72	17,790	7,939	836	1,016	904	1,400
	Sitapur ...	Sitapur ...	73	21,486	—87	...	1	...	—7
		Khairabad ...	74	2,993	1,756	...	141	221	125
	Hardoi ...	Hardoi ...	75	5,372	...	...	...	...	...
		Shahabad ...	76	7,967	...	...	...	...	...
		Sandila ...	77	13,606	7,020	561	208	832	1,099
	Kheri ...	Lakhimpur ...	78	9,161	...	...	...	...	...
		Divisional total	...	3,99,645	2,43,716	34,792	34,433	56,343	42,672

*The difference is due to a sum of Rs. 121 being misappropriated by the late cashier of the municipal board and written off the closing balance of 1912-13.

rates and taxes.					
Octroi.					Serial number of municipality.
(*f*)	(*g*)	(*h*)	(*i*)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
4,411	17,279	2,963	17	74,627	65
650	4,521	1,049	14	14,646	66
5,061	21,800	4,012	31	89,273	...
...	...	...	...	...	67
...	...	...	...	...	68
...	...	...	...	...	69
...	...	...	...	...	...
14,426	64,929	14,374	7,928	4,89,648	70
...	...	...	...	...	71
415	3,777	498	32	16,817	72
—25	...	—382	...	—500	73
...	...	61	...	2,304	74
...	...	...	...	...	75
...	...	...	...	...	76
361	3,987	819	...	14,887	77
...	...	...	...	...	78
15,177	72,693	15,370	7,960	5,23,156	...

Serial number of municipality.	Municipal rates and taxes						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	986	504	...	...	...	...
66	...	381	4,345	...	...	...	...
...	...	1,367	4,849	...	...	...	...
67	3,758	...	...	17,232	...	...	2,682
68	37,599	2,658	...	41,499	28,043	...	24,780
69	...	...	3,832	7,293	...	...	...
...	41,357	2,658	3,832	66,024	28,043	...	27,462
70	...	11,711	3,017	2,301	37,221	...	...
71	5,076	413	2,859	...	...	...	...
72	...	431	444	...	...	...	...
73	9,194	757	6,230	...	...	...	...
74	...	...	370	...	...	...	...
75	2,132	...	9,113	...	...	...	...
76	1,310	...	5,116	...	...	...	...
77	...	...	1,130	...	...	...	...
78	3,933	194	5,850	4,520	...	...	192
...	21,645	13,506	34,129	6,821	37,221	...	192

—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	76,117	65
...	...	...	...	...	...	...	19,372	66
...	...	...	...	...	...	...	95,489	...
...	...	...	...	...	...	...	23,672	67
951	...	...	...	...	...	...	1,35,530	68
...	...	...	...	...	...	...	11,125	69
951	...	...	...	...	...	...	1,70,327	...
...	...	...	...	...	...	...	5,43,898	70
...	...	...	...	...	...	...	8,348	71
...	...	...	...	...	...	...	17,692	72
...	...	...	...	...	...	...	15,681	73
...	625	...	...	...	...	...	3,299	74
...	...	...	...	...	...	...	11,245	75
...	...	...	...	...	...	...	6,426	76
...	...	...	...	...	...	...	16,017	77
...	...	...	...	...	...	...	14,689	78
...	625	...	...	...	...	...	6,37,295	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licenses for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
65	1,525	912	...	615	3,052
66	403	398	...	24	825
...	1,928	1,310	...	639	3,877
67	63	...	...	58	121
68	68	...	...	535	603
69	1,831	...	...	32	1,863
...	1,962	...	...	625	2,587
70	2,545	10,662	...	686	13,893
71	1,333	...	...	98	1,431
72	1,415	225	...	159	1,799
73	1,518	501	...	237	2,256
74	803	50	...	21	874
75	2,077	171	...	106	2,354
76	1,142	273	...	109	1,524
77	1,168	146	...	83	1,397
78	1,119	65	...	145	1,329
...	13,120	12,093	...	1,644	26,857

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* (rest-houses), dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,179	329	1,650	...	...	1,529	...	65
704	759	625	4	...	1,326	...	66
6,883	1,088	2,275	4	...	2,855	...	...
1,317	5	....	...	...	1,166	...	67
11,280	530	96	...	...	5,336	...	68
293	19	1,525	...	...	850	...	69
12,890	554	1,621	...	...	7,352	...	...
2,835	65,784	32,872	7,279	405	22,694	...	70
185	...	462	...	...	1,804	...	71
2,393	1,177	547	...	...	4,876	...	72
18,726	2,856	201	...	...	1,312	...	73
1,847	282	437	...	...	639	...	74
3,938	2,533	1,620	105	...	1,479	...	75
6,470	40	2,769	...	...	1,225	...	76
1,901	67	682	...	...	332	...	77
6,826	421	295	...	...	1,237	...	78
45,121	73,160	39,885	7,384	405	35,598	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	80	...	...	101	...
66	...	...	...	...	...	...
...	...	80	...	...	101	...
67	...	1	...	...	...	278
68	12,064	50	...	...	...	2,355
69	...	...	...	...	...	...
...	12,064	51	...	...	...	2,633
70	1,05,408	51	...	...	925	997
71	...	14	...	368	...	...
72	...	32	...	...	352	496
73	...	30	...	396	992	140
74	...	63	...	...	...	...
75	...	10	...	...	211	...
76	...	5	...	2,040	...	...
77	...	8	...	...	...	...
78	...	10	947	...	7	198
...	1,05,408	223	947	2,804	2,487	1,831

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.	
	For general purposes.	For educational purposes.	For medical purposes.				
36	37	38	39	40	41	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
2,003	606	...	...	...	12,477	65	
544	473	...	...	...	4,435	66	
2,547	1,079	...	...	...	16,912	...	
46	16	...	...	...	2,829	67	
1,190	...	...	...	...	32,901	68	
20	...	...	...	...	2,707	69	
1,256	16	...	...	...	38,437	...	
18,381	1,685	...	...	...	2,59,316	70	
199	...	...	...	...	3,032	71	
357	...	...	...	...	10,230	72	
287	420	...	...	...	25,360	73	
296	35	...	...	...	3,599	74	
250	...	...	...	...	10,146	75	
188	...	...	...	...	12,737	76	
63	4	...	..	...	3,057	77	
108	...	...	...	...	10,049	78	
20,129	2,144	...	...	...	3,37,526	...	

Serial number of municipality.	Grants and contributions (for general and special purposes)						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	10,400	1,000	70	544	...	...
66	...	2,925	...	...	...	...	...
...	...	13,325	1,000	70	544	...	...
67	...	3,000	...	...	275	...	...
68	...	...	...	48,058	...	...	...
69	...	2,500	...	...	...	...	...
...	...	5,500	...	48,058	275	...	...
70	72,893	48,713	400	...	1,740	...	200
71	...	350	...	...	...	...	...
72	...	3,475	...	...	...	...	...
73	24,748	6,575	...	400	...	...	350
74	1,800	2,450	...	...	...	...	...
75	...	4,500	...	...	...	...	...
76	...	4,700	...	...	...	...	...
77	...	3,300	...	...	...	...	...
78	...	6,300	...	...	...	...	...
...	99,441	80,363	400	400	1,740	...	550

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	12,014	602	1,002	1,604	1,05,264	65
...	...	2,925	...	641	641	28,198	66
...	...	14,939	602	1,643	2,245	1,33,462	...
...	...	3,275	2,534	156	2,690	32,587	67
...	...	48,058	863	1,507	2,370	2,19,462	68
...	...	2,500	...	3,114	3,114	21,309	69
...	...	53,833	3,397	4,777	8,174	2,73,358	...
...	...	1,23,946	780	52,966	53,746	9,94,799	70
...	...	350	...	849	849	14,010	71
...	...	3,475	514	111	625	33,821	72
...	...	32,073	...	417	417	75,787	73
...	...	4,250	...	438	438	12,460	74
...	...	4,500	...	185	185	28,430	75
...	...	4,700	...	189	189	25,576	76
...	...	3,300	...	77	77	23,848	77
...	...	6,300	...	...	...	32,367	78
...	...	1,82,894	1,294	55,232	56,526	12,41,098	...

Serial number of municipality.	Extraordinary and debt.					
		Loans.			Advances.	
	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	...	...	...	678	...
66	...	...	...	...	129	...
...	...	...	...	...	807	...
67	...	...	...	...	...	...
68	...	...	...	...	945	...
69	...	...	...	...	...	100
...	...	...	...	...	945	100
70	...	1,00,000	...	...	213	...
71	...	...	...	...	...	...
72	...	...	...	...	...	...
73	...	...	...	...	...	...
74	...	...	...	...	50	...
75	...	...	...	...	...	...
76	...	...	...	...	...	...
77	...	...	...	...	...	...
78	...	...	...	...	...	...
...	...	1,00,000	...	...	263	...

of Agra and Oudh during the year ending the 31*st March* 1914—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
876	1,554	1,06,818	1,46,975	1 9 0	2 2 9	65	Gorakhpur ...	Gorakhpur...	Gorakhpur.
68	197	28,395	34,662	1 12 6	2 9 9	66	Azamgarh ...	Azamgarh...	
944	1,751	1,35,213	1,81,637	1 9 9	2 4 0	...	Divisional total.		
...	...	32,587	52,119	2 3 9	3 1 0	67	Almora ...	Almora ...	Kumaun.
2,861	3,806	2,23,268	3,30,939	8 1 0	13 1 0	68	Naini Tal ...	Naini Tal...	
...	100	21,409	34,244	0 14 0	1 10 9	69	Kashipur ...		
2,861	3,906	2,77,264	4,17,302	4 3 0	6 13 0	...	Divisional total.		
17,788	1,18,001	11,12,800	14,29,387	2 1 6	3 13 0	70	Lucknow ...	Lucknow ...	Lucknow.
...	...	14,010	18,693	0 11 0	1 2 9	71	Unao ...	Unao ...	
...	...	33,821	51,611	1 0 0	1 15 0	72	Rae Bareli ...	Rae Bareli...	
201	201	75,988	97,474	0 11 6	3 13 0	73	Sitapur ...	Sitapur ...	
...	50	12,510	15,503	0 4 0	0 15 9	74	Khairabad ...		
...	...	28,430	33,802	0 13 0	2 0 9	75	Hardoi ...	Hardoi ...	
...	...	25,576	33,543	0 5 0	1 5 0	76	Shahabad ...		
...	...	23,848	37,454	1 0 9	1 9 0	77	Sandila ...		
...	...	32,367	41,528	1 4 6	2 13 0	78	Lakhimpur ...	Kheri ...	
17,989	1,18,252	13,59,350	17,58,995	1 12 0	3 6 6	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
					(a)	(b)	(c)	(d)	(e)
					Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting, and washing).	Class IV (Building materials).	Class V (Drugs, gums, and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	Fyzabad ...	79	43,188	28,489	3,269	2,921	11,226	5,762
		Tanda ...	80	5,576	...	...	...	...	...
	Gonda ...	Gonda ...	81	14,824	6,562	1,136	1,121	2,303	1,909
		Balrampur ...	82	1,033	...	...	...	...	...
	Bahraich ...	Bahraich ...	83	16,591	12,763	1,713	692	1,561	2,087
	Sultanpur ...	Sultanpur ...	84	5,142	2,822	218	315	436	—38
	Partabgarh ...	Bela (Partabgarh).	85	10,070	6	1	1	...	...
	Bara Banki...	Nawabganj (Bara Banki).	86	6,453	5,324	373	599	1,247	974
		Divisional total	...	1,02,877	55,966	6,710	5,649	16,773	10,694
		GRAND TOTAL, 1913-1914.	...	38,04,381*	17,76,624	2,11,897	1,66,014	3,40,519	2,22,537
		Grand total, 1912-1913.	...	*34,63,188*	*18,58,819*	*2,03,355*	*1,87,654*	*3,32,393*	*2,47,287*

* The figure for Nanpara (Rs. 5,576) is excluded owing to its conversion to a notified area from the 1st A[illegible] 1913.

rates and taxes.				
Octroi.				
(*f*)	(*g*)	(*h*)	(*i*)	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.	
10	11	12	13	
Rs.	Rs.	Rs.	Rs.	
1,523	14,672	6,475	140	
...	...	...	...	
634	4,735	1,580	92	2
...	...	...	...	...
1,095	6,283	2,749	324	29,2
...	482	—64	40	4,21
...	...	...	...	
309	421	866	30	10,143
3,561	26,593	11,606	626	1,38,178
90,283	6,03,122	1,58,323	21,687	35,91,006
90,077	*7,15,933*	*1,70,279*	*21,685*	*38,57,482*

		Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	25	484	...	...	...	...
	...	...	...	...	...	...
	...	...	...	...	...	...
..	...	5,738	...	...	...	...
...	...	281	...	...	...	...
	45	...	377	...	...	...	...
	...	189	7,424	...	...	...	...
	...	179	2,073	...	...	...	...
	45	393	16,377	...	...	...	...
	3,28,115	91,136	2,27,551	1,64,779	3,82,308	...	63,513
..	*3,02,597*	*55,261*	*2,11,599*	*1,57,005*	*3,68,040*	...	*62,038*

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
79	1,094	1,175	...	96	2,365
80	471	...	...	64	535
81	908	210	...	...	1,118
82	2,465	51	...	...	2,516
83	2,477	456	...	...	2,933
84	1,014	381	...	38	1,433
85	630	820	...	114	1,564
86	484	394	...	56	934
...	9,543	3,487	...	368	13,398
...	93,272	54,230	...	19,329	1,66,831
...	*75,974*	*52,376*	...	*14,210*	*1,42,560*

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, sarais, [rest houses], dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
5,210	183	5,442	...	...	803	...	79
941	194	1,150	...	...	1,706	...	80
6,155	649	1,399	22	...	2,469	...	81
...	...	318	20	...	225	...	82
1,017	896	1,925	186	...	1,069	...	83
2,786	979	352	...	...	1,941	...	84
810	618	841	214	...	1,323	...	85
6,949	452	2,115	106	...	251	...	86
23,868	3,971	13,542	548	...	9,787	...	...
5,88,354	2,12,070	2,22,234	28,836	1,248	2,24,388	...	...
5,78,290	*2,17,334*	*2,17,211*	*23,681*	*1,509*	*2,06,674*	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	...	7	4,235	...	222	941
80	...	39	...	...	...	48
81	...	...	...	...	...	...
82	...	...	...	...	...	...
83	...	6	...	...	397	...
84	...	3	...	278	...	...
85	...	9	...	60	...	...
86	...	...	...	...	69	...
...	...	64	4,235	338	688	989
...	3,26,662	3,530	23,110	33,454	25,750	38,698
...	*3,03,208*	*3,279*	*21,696*	*23,606*	*25,850*	*35,532*

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investment.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,078	...	...	...	...	19,121	79
118	...	...	...	...	4,196	80
760	140	...	...	...	11,594	81
117	...	...	...	...	680	82
264	112	...	...	...	5,872	83
82	...	...	...	...	6,421	84
183	...	...	...	...	4,058	85
234	...	...	...	...	10,176	86
3,836	252	...	...	...	62,118	...
83,438	46,148	810	683	...	18,59,413	...
68,496	*25,040*	*351*	*298*	...	*17,52,054*	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government			From local funds			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	1,200	4,975	...	...	...	...	...
80	...	700	...	200	...	...	2,973
81	...	6,325	...	...	...	...	...
82	...	3,475	...	...	...	...	290
83	50,000	3,875	...	...	...	...	...
84	3,000	2 300	...	260	...	...	...
85	3,450	5,275	...	...	...	...	...
86	...	3,900	...	...	...	...	...
...	57,650	30,825	...	460	...	...	3,263
...	14,25,258	5,97,712	20,489	90,677	5,825	1,984	12,455
...	*11,05,499*	*32,245*	*2,885*	*53,443*	*5,134*	*1,146*	*7,523*

other sources.			Miscellaneous.			Total income of year excluding opening balance.	Serial number of municipality.
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.		
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	6,175	50	...	50	1,30,699	79
...	...	3,873	...	211	211	19,251	80
...	...	6,325	7	...	7	39,116	81
...	...	3,765	...	92	92	12,791	82
...	...	53,875	...	689	689	92,917	83
...	...	5,560	218	46	264	18,311	84
...	...	8,725	...	...	...	21,968	85
...	...	3,900	...	279	279	27,684	86
...	...	92,198	275	1,317	1,592	3,62,737	...
158	33,745	21,88,303	63,799	1,65,725	2,29,524	99,98,464	...
166	...	*12,08,040*	*51,529*	*1,52,951*	*2,04,480*	*88,85,859*	...

Serial number of municipality.	Extraordinary and debt.					
		Loans.			Advances.	
	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	...	...	...	...	...	...
80	...	...	...	...	...	...
81	...	...	...	...	...	...
82	...	...	...	...	...	...
83	...	...	...	...	672	...
84	...	...	...	...	...	...
85	...	...	...	...	102	...
86	...	...	...	...	...	...
...	...	...	...	...	774	...
...	1,96,690	5,92,250	...	...	11,421	11,120
...	*2,00,650*	*10,62,000*	...	...	*7,977*	*9,013*

Provinces of Agra and Oudh during the year ending the 31*st March* 1914—(concluded).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
3,854	3,854	1,34,553	1,77,741	1 10 0	2 1 6	79	Fyzabad ...	Fyzabad ...	FYZABAD.
...	...	19,251	24,827	0 8 6	1 0 0	80	Tanda ...		
909	909	40,025	54,849	1 9 6	3 1 9	81	Gonda ...	Gonda ...	
...	...	12,791	13,824	0 6 6	0 14 9	82	Balrampur ...		
...	672	93,589	1,10,180	1 1 6	3 7 0	83	Bahraich ...	Bahraich ...	
...	...	18,311	23,453	0 7 9	1 14 9	84	Sultanpur ...	Sultanpur ...	
...	102	22,070	32,140	1 3 4	3 7 9	85	Bela (Partabgarh).	Partabgarh	
151	151	27,835	34,288	0 14 0	1 15 0	86	Nawabganj (Bara Banki).	Bara Banki	
4,914	5,688	3,68,425	4,71,302	1 2 9	2 3 0	...	Divisional total.		
1,03,698	9,15,179	1,09,13,643	1,47,18,024	1 13 0	3 5 3	...	GRAND TOTAL, 1913-1914.		
1,64,210	*14,43,850*	*1,03,29,709*	*1,37,92,897*	*1 13 6*	*2 15 0*	...	*Grand total, 1912-1913.*		

ERRATA.

(To be pasted on cover of statement III.)

Memorandum of changes in statement III (municipal expenditure).

									Rs.		Rs.
Page	74	against	Hapur	Column	19	for	1,602	substitute	46,037
,,	74	,,	Divisional total	,,	19	,,	98,590	,,	1,43,025
,,	76	,,	Hapur	,,	35	,,	37,533	,,	81,968
,,	76	,,	Divisional total	,,	35	,,	7,14,422	,,	7,58,857
,,	78	,,	Dehra	,,	45*(f)*	,,	533	,,	4,197
,,	78	,,	,,	,,	46	,,	4,598	,,	8,262
,,	78	,,	Divisional total	,,	45*(f)*	,,	53,910	,,	57,574
,,	78	,,	,,	,,	46	,,	1,04,721	,,	1,08,385
,,	79	,,	Dehra	,,	47	,,	9,686	,,	13,350
,,	79	,,	,,	,,	48	,,	86,792	,,	90,456
,,	79	,,	Hapur	,,	48	,,	59,094	,,	1,03,529
,,	79	,,	Divisional total	,,	47	,,	2,18,434	,,	2,22,098
,,	79	,,	,,	,,	48	,,	13,18,851	,,	13,66,950
,,	80	,,	Dehra	,,	57	,,	96,187	,,	99,851
,,	80	,,	Hapur	,,	57	,,	60,189	,,	1,04,624
,,	80	,,	Divisional total	,,	57	,,	15,12,564	,,	15,60,663
,,	81	,,	Dehra	,,	59	,,	92,610	,,	2,11,946
,,	81	,,	,,	,,	60	,,	92,610	,,	2,11,946
,,	81	,,	,,	,,	61	,,	1,88,797	,,	3,11,797
,,	81	,,	Hapur	,,	59	,,	39,512	,,	61,077
,,	81	,,	,,	,,	60	,,	45,980	,,	67,545
,,	81	,,	,,	,,	61	,,	1,06,169	,,	1,72,169
,,	81	,,	Divisional total	,,	59	,,	8,39,982	,,	9,80,883
,,	81	,,	,,	,,	60	,,	8,68,829	,,	10,09,730
,,	81	,,	,,	,,	61	,,	23,81,393	,,	25,70,393
,,	106	,,	Grand total	,,	19	,,	6,33,968	,,	6,78,403
,,	106	,,	,,	,,	35	,,	57,61,274	,,	58,05,709
,,	108	,,	,,	,,	45*(f)*	,,	2,16,298	,,	2,19,962
,,	108	,,	,,	,,	46	,,	4,90,384	,,	4,94,048
,,	109	,,	,,	,,	47	,,	10,42,096	,,	10,45,760
,,	109	,,	,,	,,	48	,,	90,06,464	,,	90,54,563
,,	110	,,	,,	,,	57	,,	1,05,80,346	,,	1,06,28,445
,,	111	,,	,,	,,	59	,,	38,95,186	,,	40,36,087
,,	111	,,	,,	,,	60	,,	41,37,678	,,	42,78,579
,,	111	,,	,,	,,	61	,,	1,47,18,024	,,	1,49,07,024

STATEMENT No. III.

STATEMENT NO. III.—*Showing the expenditure of the municipolitie in the United*

Name of division and district.		Name of municipality.	Serial number of municipality.	General administration and collection charges.							
				General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1		2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun...	Dehra ...	1	5,981	7,245	...	...	53	...	...	13,279
		Mussooree ...	2	8,387	5,552	6,498	...	940	251	...	21,578
	Saharanpur	Saharanpur ...	3	5,804	8,953	...	...	29	...	...	14,786
		Hardwar-Union	4	4,917	7,038	...	...	35	...	...	11,990
		Deoband ...	5	2,132	2,718	...	...	92	...	...	4,942
		Roorkee ...	6	2,882	3,638	...	...	740	...	...	7,260
	Muzaffarnagar.	Muzaffarnagar	7	3,833	3,421	...	80	365	...	...	7,699
		Kandhla ...	8	1,469	420	...	...	...	...	...	1,889
		Kairana ...	9	1,411	505	...	...	38	...	...	1,954
	Meerut ...	Meerut ...	10	10,188	27,363	...	...	198	...	...	37,749
		Ghaziabad ...	11	2,371	1,203	...	870	40	260	...	4,744
		Hapur ...	12	5,931	3,871	...	...	70	...	...	9,872
		Sardhana ...	13	453	800	...	...	21	...	...	1,274
	Bulandshahr	Bulandshahr ...	14	2,882	1,872	...	...	...	...	...	4,754
		Khurja ...	15	4,309	3,066	...	...	13	...	...	7,388
		Sikandrabad ...	16	2,083	1,308	...	...	1	...	...	3,392
		Divisional total	...	64,983	78,973	6,498	950	2,635	511	...	1,54,550
AGRA.	Aligarh ...	Koil (Aligarh)	17	7,958	7,718	...	180	80	...	...	15,936
		Hathras ...	18	4,055	5,727	...	...	100	63	...	9,945
		Atrauli ...	19	1,471	919	...	...	2	30	...	2,422
		Sikandra Rao ...	20	1,824	1,020	...	...	152	...	...	2,996
	Muttra ...	Muttra ...	21	5,711	6,149	...	...	39	36	...	11,935
		Brindaban ...	22	2,225	2,991	...	...	190	...	...	5,406
		Kosi ...	23	1,879	1,872	...	...	...	...	...	3,751

Public safety.					Public health and convenience.			
					Water supply.			
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.	
12	13	14	15	16	17	18	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	4,049	...	...	4,049	1,890	3,741	1	1
...	24,528	...	...	24,528	17,298	21,542	2	2
24	11,249	....	...	11,273	1,496	346	3	3
...	3,964	...	...	3,964	...	879	4	4
...	3,129	...	...	3,129	...	...	5	5
...	2,447	...	...	2,447	...	90	6	6
3	3,347	...	3	3,353	...	526	7	7
...	1,007	...	5	1,012	...	...	8	8
...	1,952	...	...	1,952	...	...	9	9
2,940	12,215	...	58	15,213	4,537	27,738	10	0
...	2,309	...	...	2,309	...	91	11	1
...	3,868	...	4	3,872	...	111	12	2
...	1,396	...	...	1,396	...	...	13	3
...	5,835	...	188	6,023	306	182	14	4
...	5,481	30	22	5,533	1,510	8	15	5
...	2,732	...	...	2,732	...	...	16	6
2,967	89,508	30	280	92,785	27,037	55,254	...	
...	10,678	...	86	10,764	2,067	499	17	7
226	5,567	...	...	5,793	1,510	...	18	8
...	1,103	...	...	1,103	...	127	19	9
...	1,021	...	...	1,021	...	...	20	0
...	6,568	...	...	6,568	4,406	...	21	1
...	2,909	...	...	2,909	...	3	22	2
...	1,813	...	...	1,813	...	...	23	3

Serial number of municipality.	Public health and						
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.
	Capital outlay.	Establishment, repairs, &c.					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,995	730	20,373	15,358	...	225	1,068
2	81,137	55	35,586	4,919	...	303	593
3	...	912	48,642	15,835	...	499	3,146
4	...	876	15,488	1,109	...	244	258
5	550	229	11,191	799	...	147	57
6	84	1,254	8,350	949	...	210	363
7	1,300	515	10,518	1,857	...	166	705
8	...	...	2,070	799	...	196	101
9	2,991	279	4,190	1,088	...	235	250
10	...	9,556	38,852	5,348	...	515	665
11	...	709	5,647	983	...	254	877
12	1,602	...	11,118	810	...	221	184
13	...	...	3,595	438	...	141	148
14	2,035	194	8,264	1,196	...	187	575
15	6,095	34	9,661	965	...	282	451
16	801	...	7,179	903	...	249	296
...	98,590	15,343	2,40,724	53,356	...	4,074	9,737
17	52,871	1,804	30,959	4,230	...	573	3,745
18	494	1,015	19,131	1,909	...	207	1,122
19	...	760	3,832	400	...	204	178
20	249	91	3,393	258	...	138	1,359
21	...	2,000	31,078	2,776	...	429	315
22	143	38	8,761	1,229	...	180	...
23	...	384	5,279	487	...	196	317

convenience—(*continued*).

Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
953	...	24	...	160	598	163	1
49	...	167	...	...	3,809	2,227	2
897	190	783	1,427	44	602	146	3
745	96	628	...	...	600	4,125	4
160	129	...	...	55	89	127	5
55	2	756	...	110	...	3,212	6
213	...	2,336	...	142	350	404	7
61	...	46	...	120	...	310	8
167	...	169	...	4	84	132	9
178	94	11,600	...	360	5,026	13,550	10
53	...	115	...	...	182	2,844	11
208	100	733	...	182	1,305	636	12
81	...	374	...	...	...	...	13
1,020	...	...	...	16	415	85	14
403	...	298	...	42	485	99	15
121	...	387	...	61	284	361	16
5,364	611	18,416	1,427	1,296	13,829	28,421	...
193	...	1,337	...	...	1,876	5,363	17
209	...	539	...	153	766	517	18
144	...	66	...	12	293	8	19
155	48	133	...	1	246	...	20
164	...	9,269	826	126	1,622	5,349	21
86	71	70	...	149	...	822	22
176	...	577	...	...	...	643	23

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.					
	Public works—(*concluded*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores.							
3	33	34	35	36	36(*a*)	36(*b*)	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,826	...	53,104	5,624	...	...	...	50	5,674
2	18,991	553	1,87,229	2,997	...	...	...	...	2,997
3	30,079	...	1,05,044	...	...	...	9,065	120	9,185
4	10,653	...	35,705	...	...	...	3,328	...	3,328
5	3,108	...	16,641	588	...	...	1,483	...	2,071
6	9,932	38	25,405	2,069	...	...	...	...	2,069
7	4,013	...	23,045	3,098	...	...	...	200	3,298
8	2,500	...	6,203	670	...	...	...	...	670
9	1,563	...	11,152	272	...	...	700	...	972
10	15,885	287	1,34,191	15,400	..	...	...	1,200	16,600
11	7,675	...	19,430	1,019	..	...	2,100	50	3,169
12	3,152	17,171	37,533	4,500	...	...	250	150	4,900
13	698	...	5,475	450	...	...	...	...	450
14	2,282	...	16,757	2,262	...	...	...	...	2,262
15	4,514	38	24,885	4,172	...	...	...	...	4,172
16	1,985	...	12,627	2,218	...	...	...	...	2,218
...	1,22,856	18,087	7,14,422	45,339	...	...	16,926	1,770	64,035
17	18,099	...	1,23,616	6,373	...	...	...	720	7,093
18	7,145	194	34,911	4,137	...	...	...	120	4,257
19	899	14	6,937	1,227	...	...	10	...	1,237
20	799	...	6,870	644	...	...	...	200	844
21	6,616	...	64,976	4,804	...	...	...	50	4,854
22	3,470	...	15,022	1,648	...	...	...	...	1,648
23	1,301	...	9,360	...	...	...	1,227	...	1,227

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
40	41	42	43	44	45	45(*a*)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	...	4,106	...	982	1,688	189	1
4,589	...	48,002	...	35,536	2,635	1,346	2
1,082	..	...	...	...	1,837	260	3
250	...	...	...	...	855	21	4
100	...	...	...	...	249	17	5
2,604	...	...	...	218	461	34	6
600	...	...	...	...	586	152	7
...	...	...	...	...	201	...	8
100	...	...	...	...	145	41	9
63,013	...	17,620	...	...	2,971	219	10
...	...	...	...	...	492	23	11
...	...	1,318	...	...	516	3	12
...	...	...	...	...	248	91	13
500	...	...	...	...	755	...	14
500	2,608	3,323	...	...	596	...	15
287	...	...	...	...	653	170	16
74,625	2,608	74,369	...	36,736	14,888	2,566	...
500	...	...	...	...	1,563	130	17
500	...	3,861	...	...	823	314	18
...	...	...	...	...	274	...	19
...	...	...	...	...	338	54	20
1,000	...	...	...	...	1,632	114	21
...	...	...	...	...	407	11	22
...	...	94	...	...	606	...	23

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
1	914	794	480	...	533	4,598
2	1,974	...	1,103	...	26,149	33,207
3	882	777	69	94	22,831	26,750
4	758	1,174	71	12,751	417	16,047
5	286	490	...	23	84	1,149
6	276	195	...	...	327	1,293
7	642	18	91	...	845	2,334
8	92	...	86	...	25	404
9	132	106	36	164	100	724
10	4,490	224	41	1,179	316	9,440
11	90	38	42	...	295	980
12	1,067	13	...	...	...	1,599
13	35	21	22	15	118	550
14	173	230	119	...	969	2,246
15	264	534	12	...	100	1,506
16	160	61	49	...	801	1,894
...	12,235	4,675	2,221	14,226	53,910	1,04,721
17	797	145	...	...	1,026	3,661
18	803	745	64	...	162	2,911
19	79	7	...	200	130	690
20	46	...	54	...	53	545
21	887	431	85	185	1,811	5,145
22	123	...	90	27	120	778
23	33	246	78	43	3,264	4,270

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
9,686	86,792	...	...	...	7,341	1
1,16,745	3,57,666	...	...	...	41,721	2
26,750	1,68,120	50,137	...	...	...	3
16,047	71,280	...	...	...	...	4
1,149	28,032	...	...	...	...	5
1,511	41,296	...	...	...	...	6
2,384	40,329	...	...	...	...	7
404	10,178	...	...	...	...	8
724	16,854	...	...	...	...	9
27,060	2,93,826	33,997	...	...	25,532	10
980	30,632	...	...	...	...	11
2,917	59,094	...	...	...	1,095	12
550	9,145	4,025	...	...	...	13
2,246	32,542	...	...	...	...	14
7,437	49,915	...	...	...	5,037	15
1,894	23,150	...	...	...	...	16
2,18,434	13,18,851	88,159	...	...	80,726	...
3,661	1,61,570	50,125	...	...	...	17
6,772	62,178	7,400	...	...	4,547	18
690	12,389	...	...	...	...	19
545	12,276	...	...	...	...	20
5,145	94,478	1,95,414	...	...	...	21
778	25,763	50,144	...	...	...	22
4,364	20,515	...	...	...	3,232	23

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	
	Advances.		Deposits.	Total.		Deposits.
	Permanent.	Other.				
3.	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	2,054	9,395	96,187	...
2	...	1,436	2,792	45,949	4,03,615	7,064
3	15	...	2,813	52,965	2,21,085	35
4	...	...	7,452	7,452	78,732	5,992
5	3	428	2,211	2,642	30,674	2,253
6	...	...	50	50	41,346	1,479
7	...	147	169	316	40,645	...
8	...	...	...	...	10,178	...
9	40	...	...	40	16,894	576
10	...	...	3,196	62,725	3,56,551	...
11	...	190	36	226	30,858	2,467
12	...	...	...	1,095	60,189	6,468
13	...	...	1,746	5,771	14,916	186
14	...	...	50	50	32,592	150
15	...	...	...	5,037	54,952	2,177
16	...	...	...	...	23,150	...
...	58	2,201	22,569	1,93,713	15,12,564	28,847
17	...	...	...	50,125	2,11,695	...
18	...	...	675	12,622	74,800	952
19	...	...	...	...	12,389	...
20	...	...	...	...	12,276	...
21	...	...	1,005	1,96,419	2,90,897	...
22	200	...	50	50,394	76,157	...
23	...	...	494	3,726	24,241	...

Provinces of Agra and Oudh during the year ending the 31*st March* 1914.

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
59	60	61	62	62(*a*)	62(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
92,610	92,610	1,88,797	435	...	1,98,259	1	Dehra ...	Dehra Dun	Meerut.
2,77,144	2,84,208	6,87,823	668	...	12,50,464	2	Mussooree ...		
78,859	78,894	2,99,979	4,826	2,01,900	...	3	Saharanpur ...	Saharanpur	
1,35,714	1,41,706	2,20,438	460	5,000	...	4	Hardwar-Union		
17,318	19,571	50,245	353	...	...	5	Deoband ...		
27,840	29,319	70,665	...	...	...	6	Roorkee ...		
27,965	27,965	68,610	112	400	...	7	Muzaffarnagar...	Muzaffarnagar.	
7,650	7,650	17,828	...	...	...	8	Kandhla ...		
9,734	10,310	27,204	47	700	...	9	Kairana ...		
39,526	39,526	3,96,077	1,900	70,100	4,21,296	10	Meerut ...	Meerut ...	
8,888	11,355	42,213	...	4,900	...	11	Ghaziabad ...		
39,512	45,980	1,06,169	...	11,100	64,905	12	Hapur ...		
6,330	6,516	21,432	...	5,200	...	13	Sardhana ..		
9,875	10,025	42,617	55	...	...	14	Bulandshahr ...	Bulandshahr	
35,513	37,690	92,642	600	...	94,963	15	Khurja ...		
25,504	25,504	48,654	...	...	...	16	Sikandrabad ...		
8,39,982	8,68,829	23,81,393	9,456	2,99,300	20,29,887	...	Divisional total.		
57,466	57,466	2,69,161	2,200	2,49,800	...	17	Koil (Aligarh)	Aligarh ...	Agra.
30,513	31,465	1,06,265	1,057	10,000*	94,031	18	Hathras ...		
19,309	19,309	31,698	110	...	...	19	Atrauli ...		
10,078	10,078	22,354	50	500	...	20	Sikandra Rao ...		
1,09,638	1,09,638	4,00,535	1,520	2,15,800	...	21	Muttra ...	Muttra ...	
12,350	12,350	88,507	300	59,200	...	22	Brindaban ...		
18,343	18,343	42,584	...	...	...	23	Kosi ...		

* Special education trust.

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.		Name of municipality.	Serial number of municipality.	General administration and collection charges.							
				General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1		2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*).	Agra ...	Agra ...	24	23,929	33,576	...	485	937	1,565	104	60,596
		Firozabad ...	25	2,504	1,941	...	...	...	...	...	4,445
	Mainpuri ...	Mainpuri ...	26	2,384	1,660	...	...	8	...	...	4,052
	Etah ...	Etah ...	27	2,986	1,498	...	...	246	...	...	4,730
		Soron ...	28	1,517	2,097	...	...	...	...	...	3,614
		Kasganj ...	29	2,499	2,197	...	...	20	...	...	4,716
		Jalesar ...	30	1,789	486	...	...	155	...	...	2,430
		Divisional total	...	62,731	69,851	...	665	1,929	1,694	104	1,36,974
ROHILKHAND.	Bareilly ...	Bareilly ...	31	10,674	16,373	...	...	483	...	...	27,530
	Bijnor ...	Bijnor ...	32	1,770	2,174	...	207	78	...	...	4,229
		Chandpur ...	33	1,272	1,507	...	...	35	...	...	2,814
		Dhampur ...	34	1,601	1,019	...	...	21	...	...	2,641
		Nagina ...	35	1,998	1,175	...	106	355	25	...	3,659
		Najibabad ...	36	2,895	1,311	...	...	216	36	...	4,458
	Budaun ...	Budaun ...	37	5,628	5,882	...	...	23	...	...	11,533
		Ujhani ...	38	2,021	735	...	366	27	80	...	3,229
		Sahaswan ...	39	1,705	443	...	...	27	...	...	2,175
	Moradabad ...	Moradabad ...	40	8,339	9,016	...	...	6	1,787	...	19,148
		Chandausi ...	41	4,544	2,895	...	...	...	...	...	7,439
		Amroha ...	42	3,556	2,109	...	...	17	...	...	5,682
		Sambhal ...	43	2,340	1,374	...	...	90	...	...	3,804
	Shahjahanpur ...	Shahjahanpur...	44	10,661	10,602	...	...	19	...	..	21,282
		Tilhar ...	45	3,080	3,405	...	...	814	...	...	7,299
	Pilibhit ...	Pilibhit ...	46	4,330	4,908	...	...	108	...	...	9,346
		Bisalpur ...	47	1,126	1,574	...	...	...	48	...	2,748
		Divisional total	...	67,540	66,502	...	679	2,319	1,976	...	1,39,016

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4	11,046	...	...	11,050	62,190	95,657	24
...	2,112	...	...	2,112	451	206	25
...	2,326	...	...	2,326	...	...	26
3	3,410	...	...	3,413	...	972	27
...	1,246	...	2	1,248	...	...	28
...	5,260	...	...	5,260	...	...	29
...	1,270	...	1	1,271	...	412	30
233	56,329	...	89	56,651	70,624	97,876	...
9	27,680	...	...	27,689	6,157	643	31
...	2,603	...	...	2,603	...	196	32
...	870	...	1	871	...	142	33
...	947	...	...	947	...	...	34
...	2,516	...	...	2,516	...	9	35
...	3,646	...	...	3,646	...	707	36
...	7,887	...	...	7,887	...	578	37
...	1,274	...	...	1,274	...	...	38
...	1,466	...	14	1,480	...	...	39
...	12,457	...	...	12,457	...	1,972	40
...	4,543	...	33	4,576	...	...	41
...	5,635	...	...	5,635	...	107	42
...	4,120	...	78	4,198	...	155	43
...	14,816	...	...	14,816	...	85	44
...	2,572	...	...	2,572	...	...	45
...	7,991	...	...	7,991	...	51	46
...	1,298	...	...	1,298	...	31	47
9	1,02,321	...	126	1,02,456	6,157	4,676	...

Serial number of municipality.	Public health and Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter houses.
	Capital outlay.	Establishment, repairs, &c.					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	1,447	7,563	81,953	7,716	...	1,286	3,746
25	...	114	8,531	1,776	...	307	324
26	...	279	6,765	790	...	206	24
27	378	248	6,747	1,426	...	155	765
28	2,219	42	4,785	625	...	170	...
29	705	39	5,886	607	...	228	125
30	283	163	3,368	450	...	226	111
...	58,789	14,540	2,20,468	24,679	...	4,505	12,131
31	4,525	1,468	57,731	6,358	...	863	2,490
32	829	266	6,033	867	...	173	...
33	75	15	2,011	464	...	122	12
34	...	...	2,613	350	...	150	...
35	12,346	...	7,291	620	...	328	86
36	...	1,033	5,380	780	...	254	88
37	...	2,073	18,552	10,656	...	355	3,807
38	...	...	2,929	637	...	177	17,791
39	122	...	3,319	1,322	...	253	2,706
40	...	2,810	49,662	5,050	...	554	832
41	...	1,563	10,287	1,670	...	263	575
42	2,437	86	10,843	1,478	...	372	387
43	...	...	9,613	1,018	...	309	514
44	1,483	1,337	29,545	5,906	...	643	60,142
45	25,058	173	9,027	2,124	...	215	130
46	1,327	339	23,177	1,893	...	275	1,591
47	194	682	3,449	175	...	201	91
...	48,396	11,845	2,51,462	41,368	...	5,507	91,242

convenience – (*continued*).

Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality	N
					Establishment.	Buildings.		
26	27	28	29	30	31	32	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
492	...	1,629	...	264	7,538	6,594	24	A
230	...	1	102	...	219	...	25	I
149	60	5	...	...	...	...	26	M
185	1	1,032	...	96	547	...	27	F
145	30	326	...	76	240	2,061	28	S
141	...	251	...	44	470	1,270	29	K
153	77	78	...	24	136	2,607	30	J
2,672	287	15,313	928	945	13,953	25,234	...	I
117	219	10,141	40	...	...	3,911	31	B
13	473	265	...	6	305	...	32	B
30	...	...	...	26	...	...	33	C
41	...	...	...	8	...	12,603	34	I
234	...	...	...	8	...	...	35	N
171	...	511	...	3	50	1,501	36	N
362	...	3,369	...	93	...	1,128	37	I
180	...	37	...	...	626	12,517	38	U
184	700	205	...	...	499	42	39	S
399	301	1,107	...	177	1,266	5,162	40	N
213	329	2,272	...	...	...	...	41	C
258	161	389	...	10	267	832	42	A
218	73	209	...	...	848	...	43	S
296	454	3,553	...	33	793	217	44	S
120	...	365	...	12	287	49	45	T
333	...	1,229	50	125	...	212	46	K
178	...	...	...	31	205	53	47	I
3,347	2,710	23,652	90	532	5,146	38,227	...	I

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.					
	Public works—(*concluded*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores							
3	33	34	35	36	36(*a*)	36(*b*)	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	62,151	686	3,40,912	21,625	...	...	2,500	...	24,125
25	4,290	...	16,601	925	...	...	...	...	925
26	253	...	8,531	1,130	...	...	...	...	1,130
27	1,625		14,177	1,445	...	...	...	20	1,465
28	1,025	...	11,744	1,263	...	...	...	...	1,263
29	1,426	...	11,192	2,063	...	...	...	20	2,083
30	1,099	...	9,187	1,597	28	...	...	20	1,645
...	1,10,198	894	6,74,036	48,881	28	...	3,737	1,150	53,796
31	60,938	...	1,55,601	42,988	25,137	3,010	6,337	1,200	78,672
32	2,705	...	12,131	1,692	...	...	...	5	1,697
33	9	...	2,906	859	...	...	122	20	1,001
34	1,294	959	18,018	1,289	...	...	...	2	1,291
35	2,013	16	22,951	1,773	...	...	...	5	1,778
36	5,389	...	15,867	2,649	...	...	...	5	2,654
37	8,890	...	49,867	...	16	...	5,450	...	5,466
38	584	...	35,478	1,350	...	...	...	...	1,350
39	991	...	10,343	1,725	...	...	...	...	1,725
40	20,951	...	90,243	4,297	...	...	3,767	...	8,064
41	5,885	...	23,057	3,302	...	...	967	50	4,319
42	14,582	...	32,209	2,278	58	...	1,650	...	3,986
43	5,205	...	18,162	1,277	...	...	3,300	...	4,577
44	20,252	...	1,24,739	4,732	1,053	153	4,817	300	11,055
45	2,531	...	40,091	3,503	...	...	60	100	3,663
46	18,178	...	48,780	91	...	...	6,382	...	6,473
47	889	...	6,179	1,058	...	...	...	...	1,058
...	1,71,286	975	7,06,618	74,863	26,264	3,163	32,852	1,687	1,38,829

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
40	41	42	43	44	45	45(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
34,095	...	37,718	...	...	3,046	3,054	24
...	...	239	...	...	400	15	25
...	...	...	...	...	297	49	26
...	...	...	...	...	491	16	27
...	...	...	...	...	263	...	28
...	...	...	...	...	374	133	29
1,030	...	...	...	...	265	...	30
37,125	...	41,912	...	...	10,779	3,890	....
...	...	7,640	...	3,006	3,289	2,937	31
...	...	...	...	...	301	4	32
...	...	...	...	...	263	...	33
...	...	...	...	...	329	...	34
321	...	1,260	...	...	520	28	35
311	...	...	...	...	653	90	36
...	...	1,773	...	...	865	270	37
...	...	642	...	...	140	10	38
...	...	...	...	...	250	...	39
742	...	17,783	...	...	1,342	627	40
...	...	3,676	...	...	700	...	41
...	...	...	...	...	398	44	42
...	...	...	...	...	620	48	43
2,200	...	...	...	...	1,696	395	44
...	...	...	...	...	864	47	45
453	...	...	...	...	1,087	182	46
50	...	...	...	...	276	...	47
4,077	...	32,774	...	3,006	13,593	4,682	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	3,558	4,202	76	15	3,049	17,000
25	388	61	40	200	67	1,171
26	95	27	...	...	204	672
27	106	95	...	...	...	708
28	67	10	81	228	162	811
29	73	13	...	...	154	747
30	70	34	96	150	167	782
...	7,125	6,016	664	1,048	10,369	39,891
31	2,344	225	...	...	60,581	69,376
32	172	22	42	...	126	667
33	148	55	...	...	1,772	2,238
34	81	...	...	...	68	478
35	155	...	36	...	68	807
36	217	43	...	...	326	1,329
37	892	144	71	...	337	2,579
38	42	69	...	...	368	629
39	113	...	...	...	351	714
40	569	218	...	...	965	3,721
41	494	...	...	...	267	1,461
42	222	...	...	...	1,396	2,060
43	246	...	149	...	579	1,642
44	1,487	65	255	...	2,198	6,096
45	178	41	28	...	5,379	6,537
46	362	100	...	...	1,879	3,610
47	6	...	...	...	...	282
...	7,728	982	581	...	76,660	1,04,226

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
54,718	5,25,496	...	...	...	1,21,430	24
1,410	25,493	...	...	...	3,097	25
672	16,711	...	...	...	...	26
708	24,493	5,930	...	...	...	27
811	18,680	...	...	...	...	28
747	23,998	24,461	...	...	...	29
782	16,345	...	...	...	...	30
81,803	10,40,385	3,33,474	...	...	1,32,306	...
80,022	3,69,514	...	...	...	9,223	31
667	21,327	...	...	...	...	32
2,238	9,830	...	...	...	...	33
478	23,375	...	...	...	...	34
2,067	33,292	...	...	...	1,666	35
1,329	28,265	...	...	...	...	36
4,352	79,101	...	...	...	1,883	37
1,271	42,602	...	...	...	1,419	38
714	16,437	...	...	...	...	39
21,504	1,52,158	34,085	...	...	17,457	40
5,137	44,528	...	...	...	5,100	41
2,060	49,572	...	...	...	...	42
1,642	32,383	...	...	...	...	43
6,096	1,80,188	...	...	...	...	44
6,537	60,162	...	...	...	...	45
3,610	76,653	...	...	...	...	46
282	11,615	...	...	...	...	47
1,40,006	12,31,002	34,085	...	...	36,748	...

Serial number f municipality	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	...	9,105	16,525	1,47,060	6,72,556	10,477
25	...	...	...	3,097	28,590	...
26	...	...	140	140	16,851	456
27	...	...	...	5,930	30,423	...
28	...	...	...	...	18,680	...
29	...	...	19	24,480	48,478	143
30	...	...	...	...	16,345	41
...	200	9,105	18,908	4,93,993	15,34,378	12,069
31	12	...	159	9,394	3,78,908	769
32	...	24	...	24	21,351	29
33	...	...	...	...	9,830	201
34	...	...	1,580	1,580	24,955	345
35	...	...	...	1,666	34,958	...
36	...	10	140	150	28,415	760
37	...	...	3,798	5,681	84,782	6,995
38	...	...	...	1,419	44,021	8,788
39	50	...	323	373	16,810	366
40	...	...	4,060	55 602	2,07,760	595
41	...	...	...	5,100	49,628	...
42	100	16	...	116	49,688	7,554
43	...	...	...	...	32,383	5,674
44	...	...	28,019	28,019	2,08,207	11,546
45	...	...	...	...	60,162	32
46	...	...	181	181	76,834	1,586
47	...	...	...	...	11,615	...
...	162	50	38,260	1,09,305	13,40,307	45,240

Provinces of Agra and Oudh during the year ending the 31st March 1914—(contd.).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
59	60	61	62	62(a)	62(b)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
2,84,013	2,94,490	9,67,046	5,000	1,00,000	8,79,103	24	Agra ...	Agra ...	Agra—(concluded.)
8,514	8,514	37,104	200	...	3,779	25	Firozabad ...		
12,731	13,187	30,038	105	3,500	...	26	Mainpuri ...	Mainpuri ...	
7,627	7,627	38,050	50	7,000	...	27	Etah ...	Etah ...	
18,239	18,239	36,919	130	1,000	...	28	Soron ...		
24,173	24,316	72,794	400	25,000	...	29	Kasganj ...		
14,034	14,075	30,420	32	2,500	...	30	Jalesar ...		
6,27,028	6,39,097	21,73,475	11,154	6,74,300	9,76,913	...	Divisional total.		
1,13,017	1,13,786	4,92,694	2,422	8,500	1,81,910	31	Bareilly ...	Bareilly ...	Rohilkhand.
10,483	10,512	31,863	105	...	...	32	Bijnor ...	Bijnor ...	
11,927	12,128	21,958	50	...	...	33	Chandpur ...		
33,674	34,019	58,974	50	...	...	34	Dhampur ...		
10,303	10,303	45,261	160	700	30,262	35	Nagina ...		
12,048	12,808	41,223	161	4,200	...	36	Najibabad ...		
68,140	75,135	1,59,917	20	...	42,898	37	Budaun ...	Budaun ...	
7,713	16,501	60,522	40	...	28,211	38	Ujhani ...		
11,302	11,668	28,478	...	...	...	39	Sahaswan ...		
54,477	55,072	2,62,832	1,335	41,800	4,31,442	40	Moradabad ...	Moradabad	
32,457	32,457	82,085	1,163	...	88,241	41	Chandausi ...		
23,321	30,875	80,563	215	...	...	42	Amroha ...		
29,942	35,616	67,999	60	1,000	...	43	Sambhal ...		
41,510	53,056	2,61,263	3,361	...	20,000	44	Shahjahanpur ...	Shahjahanpur	
19,717	19,749	79,911	1,770	...	...	45	Tilhar ...		
55,626	57,212	1,34,046	1,220	...	...	46	Pilibhit ...	Pilibhit ...	
13,220	13,220	24,835	110	...	...	47	Bisalpur ...		
5,48,877	5,94,117	19,34,424	12,242	56,200	8,22,964	...	Divisional total.		

STATEMENT NO. III.—*Statement showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses, (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD. Etawah ...	Etawah ...	48	5,913	5,135	...	41	71	126	...	11,286
Cawnpore ...	Cawnpore ...	49	39,827	23,603	...	...	3,882	...	...	67,312
Fatehpur ...	Fatehpur ...	50	2,207	1,012	...	...	8	30	...	3,077
Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	51	3,482	6,670	...	...	29	...	...	10,181
Allahabad ...	Allahabad ...	52	40,685	26,729	...	...	1,356	...	137	68,907
	Divisional total	...	91,934	63,149	...	41	5,346	156	137	1,60,763
JHANSI. Banda ...	Banda ...	53	2,930	3,319	...	...	67	...	...	6,316
Jhansi ...	Jhansi ...	54	5,119	6,466	...	...	21	75	...	11,681
	Lalitpur ...	55	2,596	840	...	...	5	275	...	3,716
	Mau ...	56	1,664	519	...	...	16	...	...	2,199
Jalaun ...	Orai ...	57	1,476	208	...	...	...	...	...	1,684
	Kalpi ...	58	2,465	...	...	120	...	...	...	2,585
	Kunch ...	59	2,047	651	...	48	420	...	...	3,166
	Divisional total	...	18,297	12,003	...	168	529	350	...	31,347
BENARES. Benares ...	Benares ...	60	16,594	27,851	...	...	1,821	...	...	46,266
Mirzapur ...	Mirzapur ...	61	6,522	6,951	...	...	192	...	...	13,665
Jaunpur ...	Jaunpur ...	62	4,101	5,700	...	...	23	...	...	9,824
Ghazipur ...	Ghazipur ...	63	2,880	4,397	...	101	...	...	...	7,378
Ballia ...	Ballia ...	64	1,733	598	...	...	3	...	...	2,334
	Divisional total	...	31,830	45,497	...	101	2,039	...	...	79,467
GORAKHPUR. Gorakhpur...	Gorakhpur ...	65	7,873	6,785	...	...	24	...	...	14,682
Azamgarh...	Azamgarh ...	66	2,756	2,525	...	...	26	...	...	5,307
	Divisional total	...	10,629	9,310	...	...	50	...	...	19,989
KUMAUN. Almora ...	Almora ...	67	807	670	2,948	...	38	...	...	4,463
Naini Tal...	Naini Tal ...	68	11,132	852	3,664	3,094	232	...	...	18,974
	Kashipur ...	69	870	83	1,608	...	98	...	...	2,659
	Divisional total	...	12,809	1,605	8,220	3,094	368	...	...	26,096

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
21	9,034	4,374	...	13,429	3,261	652	48
248	39,489	...	...	39,737	2,15,030	2,42,356	49
...	2,306	...	...	2,306	...	30	50
...	7,412	...	...	7,412	...	...	51
2,004	33,124	...	...	35,128	1,79,320	1,03,461	52
2,273	91,365	4,374	...	98.012	3,97,611	3,46,499	...
...	3,580	...	...	3,580	...	238	53
...	8,336	...	...	8,336	18,744	5,382	54
...	2,193	...	4	2,197	...	207	55
...	1,601	...	...	1,601	...	261	56
....	1,163	...	...	1,163	...	1,699	57
...	959	...	...	959	...	432	58
...	2,119	...	...	2,119	...	...	59
...	19,951	...	4	19,955	18.744	8,219	...
...	29,686	269	...	29,955	12,087	93,720	60
...	6,985	...	138	7,123	1,02,213	...	61
...	2,955	...	...	2,955	...	...	62
...	3,158	...	19	3,177	...	191	63
....	1,549	...	...	1,549	781	...	64
...	44,333	269	157	44,759	1,15,081	93,911	...
...	7,905	...	...	7,905	...	...	65
...	3,039	...	...	3,039	...	...	66
...	10,944	...	...	10,944	...	...	...
...	1,345	...	...	1,345	...	734	67
...	11,258	...	...	11,258	2,439	33,820	68
...	1,969	...	...	1,969	...	...	69
...	14,572	...	...	14,572	2,439	34,554	...

Serial number of municipality.	Public health and						
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.
	Capital outlay.	Establishment, repairs, &c.					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48	...	4,093	29,720	2,025	...	320	1,357
49	43,100	18,343	1,05,886	19,905	...	1,233	9,540
50	...	135	5,070	595	...	175	176
51	1,749	1,282	30,680	3,204	...	325	521
52	1,64,909	855	1,20,429	14,842	...	1,574	23,156
...	2,09,758	24,708	2,91,785	40,571	...	3,627	34,750
53	...	1,212	7,536	1,272	...	285	359
54	719	850	26,372	2,011	...	268	596
55	964	468	6,767	509	...	168	1,668
56	255	209	4,471	796	...	196	407
57	896	59	5,116	299	...	169	53
58	228	163	3,789	288	...	226	416
59	1,633	1,669	5,608	895	...	169	204
...	4,695	4,630	59,659	6,070	...	1,481	3,703
60	1,25,203	8,654	1,08,106	5,895	...	1,381	33,389
61	294	480	23,271	4,540	...	493	981
62	5,663	...	17,555	1,400	...	309	271
63	3,940	562	13,915	2,415	...	338	631
64	...	...	4,560	420	...	151	1,785
...	1,35,100	9,696	1,67,407	14,670	...	2,672	37,057
65	...	858	30,410	3,925	...	423	981
66	...	...	8,576	1,300	...	175	813
...	...	858	38,986	5,225	...	598	1,794
67	...	16,999	4,985	567	...	186	4
68	577	7,764	31,254	3,135	...	299	983
69	...	1,046	4,420	1,195	...	432	...
...	577	25,809	40,659	4,897	...	917	987

convenience—(*contd.*).

Pounds.	Dâk bungalows and sarais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
388	...	3,215	...	...	1,870	3,320	48
1,410	...	7,153	422	2,949	19,826	5,687	49
137	62	261	...	...	192	...	50
253	1,309	...	...	183	661	1,512	51
437	...	1,326	...	147	13,973	9,097	52
2,625	1,371	11,955	422	3,279	36,522	19,616	...
90	98	466	...	43	429	5,029	53
203	...	2,618	500	...	...	49	54
109	7	1,004	...	...	399	...	55
154	...	183	...	...	196	70	56
149	1,053	53	...	24	...	126	57
122	...	1	...	24	...	107	58
167	121	...	...	49	...	9	59
994	1,279	4,325	500	140	1,024	5,390	...
1,136	...	4,315	...	1,815	21,381	49,997	60
393	...	1,283	...	276	848	660	61
106	...	1,027	...	...	478	3,042	62
106	...	1,342	...	24	468	428	63
181	...	310	...	30	300	7,617	64
1,922	...	8,277	...	2,145	23,475	61,744	...
333	144	370	120	89	3,066	3,593	65
419	1,117	271	...	337	248	582	66
752	1,261	641	120	426	3,314	4,175	...
...	...	...	...	...	258	888	67
25	361	3,703	...	...	3,922	2,553	68
148	...	194	...	...	...	7,488	69
173	361	3,897	...	...	4,180	10,929	...

Serial number of municipality.	Public health and convenience—(*concluded*).			Public instruction.					
	Public works—(*concld.*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores.							
3	33	34	35	36	36(*a*)	36(*b*)	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48	12,432	...	62,653	252	...	...	6,475	...	6,727
49	1,59,817	...	8,52,657	21,667	...	...	13,154	250	35,071
50	763	...	7,596	2,280	...	...	39	...	2,319
51	11,680	...	53,359	5,673	...	...	...	589	6,262
52	50,591	217	6,84,334	16,695	...	...	7,231	...	23,926
...	2,35,283	217	16,60,599	46,567	...		26,899	839	74,305
53	3,209	...	20,266	1,472	...	...	2,400	...	3,872
54	10,071	270	68,653	5,143	1,660	210	400	...	7,413
55	949	...	13,219	2,272	190	...	100	...	2,562
56	1,378	...	8,576	898	990	...	154	...	2,042
57	3,841	...	13,537	733	...	...	...	...	733
58	3,444	...	9,240	1,347	95	...	...	...	1,442
59	5,241	...	15,765	1,497	67	...	...	...	1,564
...	28,133	270	1,49,256	13,362	3,002	210	3,054	...	19,628
60	82,381	1,967	5,51,427	22,899	18,001	...	...	920	41,820
61	5,663	...	1,41,395	6,031	12	...	...	120	6,163
62	8,971	...	38,822	4,215	...	...	...	120	4,335
63	4,012	...	28,372	3,715	...	...	...	204	3,919
64	4,057	...	20,192	1,903	300	...	...	...	2,203
...	1,05,084	1,967	7,80,208	38,763	18,313	...	...	1,364	58,440
65	15,336	...	58,790	5,489	...	...	600	480	6,569
66	1,306	...	16,002	1,514	...	...	604	...	2,118
...	16,642	...	74,792	7,003	...	...	1,204	480	8,687
67	..	...	24,621	...	...	...	1,000	25	1,025
68	9,604	86	1,00,525	1,100	...	...	172	100	1,372
69	246	387	15,556	1,182	...	...	...	...	1,182
...	9,850	473	1,40,702	2,282	...	...	1,172	125	3,579

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
40	41	42	43	44	45	45(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	1,544	382	48
34,000	...	89,907	...	...	5,893	2,185	49
25	...	...	...	...	418	14	50
420	...	...	...	...	993	34	51
16,869	...	36,406	...	815	3,286	875	52
51,314	...	1,26,313	...	815	12,134	3,490	...
...	...	...	...	...	764	...	53
11,697	...	1,533	...	...	908	61	54
...	...	...	...	...	635	13	55
...	...	...	...	...	315	12	56
10	...	...	...	...	297	...	57
25	...	...	...	...	478	...	58
25	...	...	...	...	468	...	59
11,757	...	1,533	...	...	3,865	86	...
7,893	...	1,14,626	...	14,527	5,191	2,936	60
...	...	13,719	...	26	996	...	61
...	...	5,191	...	...	864	...	62
...	...	...	...	...	687	173	63
...	...	1,405	...	...	258	...	64
7,893	...	1,34,941	...	14,553	7,996	3,109	...
1,590	...	...	...	...	1,291	144	65
15	...	...	...	...	698	...	66
1,605	...	...	...	...	1,989	144	...
665	...	71	...	...	483	...	67
2,017	...	12,112	...	638	1,602	...	68
10	...	161	...	...	275	...	69
2,692	...	12,344	...	638	2,360	...	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48	893	222	...	...	3,795	6,836
49	5,019	20,876	...	...	5,760	39,733
50	71	6	11	...	49	569
51	302	94	8	...	1,846	3,277
52	2,349	16,279	4,840	...	1,783	29,412
...	8,634	37,477	4,859	...	13,232	79,827
53	158	583	...	...	227	1,732
54	928	186	440	...	1,199	3,722
55	168	330	...	...	52	1,198
56	118	57	25	85	...	612
57	45	45	...	...	20	407
58	84	162	...	...	31	755
59	63	44	24	...	251	850
...	1,564	1,407	489	85	1,780	9,276
60	5,994	93	1,036	809	7,337	23,396
61	1,073	...	1,102	115	518	3,804
62	236	77	80	...	1,423	2,680
63	277	...	93	...	319	1,549
64	34	...	221	9,789	1,294	11,596
...	7,614	170	2,532	10,713	10,891	43,025
65	511	158	184	...	2,152	4,440
66	336	145	1	...	477	1,657
...	847	303	185	...	2,629	6,097
67	97	33	15	...	129	757
68	694	208	429	...	3,700	6,633
69	60	...	...	...	640	975
...	851	241	444	...	4,469	8,365

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,836	1,00,931	...	...	...	...	48
1,29,640	11,58,417	35,000	...	17,531	45,010	49
569	15,892	...	...	...	...	50
3,277	80,911	...	...	...	...	51
66,633	8,95,797	1,06,357	...	...	73,988	52
2,06,955	22,51,948	1,41,357	...	17,531	1,18,998	...
1,732	35,766	...	...	...	...	53
5,255	1,13,035	...	...	...	1,391	54
1,198	22,892	14,000	...	...	...	55
612	15,030	...	...	...	...	56
407	17,534	...	...	...	...	57
755	15,006	...	...	...	...	58
860	23,489	...	...	...	...	59
10,809	2,42,752	14,000	...	...	1,391	...
1,52,549	8,29,910	1,67,602	...	...	44,836	60
17,549	1,85,895	...	...	...	16,551	61
7,871	63,807	...	...	...	5,777	62
1,549	44,395	...	...	...	...	63
13,001	39,279	...	...	...	2,251	64
1,92,519	11,63,286	1,67,602	...	...	69,415	...
4,440	93,976	14,700	...	...	...	65
1,657	28,138	...	...	...	...	66
6,097	1,22,114	14,700	...	...	...	...
828	32,947	...	...	...	6,689	67
19,383	1,53,529	...	...	...	13,248	68
1,136	22,512	...	...	...	238	69
21,347	2,08,988	...	...	...	20,175	...

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48	...	...	...	...	1,00,931	...
49	25	190	2,136	99,892	12,58,309	41,057
50	...	...	...	...	15,892	...
51	40	...	809	849	81,760	577
52	300	...	39,649	2,20,294	11,16,091	14,222
...	365	190	42,594	3,21,035	25,72,983	55,856
53	...	...	...	...	35,766	...
54	...	631	2,260	4,282	1,17,317	2,172
55	...	...	1,611	15,611	38,503	382
56	...	...	...	...	15,030	107
57	...	...	36	36	17,570	...
58	...	...	169	169	15,175	36
59	...	...	485	485	23,974	1,536
...	...	631	4,561	20,583	2,63,335	4,233
60	...	...	...	2,12,438	10,42,348	57,244
61	270	210	150	17,181	2,03,076	115
62	...	...	275	6,052	69,859	3,402
63	...	...	60	60	44,455	...
64	...	...	368	2,619	41,898	44
...	270	210	853	2,38,350	14,01,636	60,805
65	678	...	2,055	17,433	1,11,409	876
66	130	...	507	637	28,775	197
...	808	...	2,562	18,070	1,40,184	1,073
67	...	...	...	6,689	39,636	...
68	945	...	14,031	28,224	1,81,753	2,861
69	100	100	...	438	22,950	...
...	1,045	100	14,031	35,351	2,44,339	2,861

Provinces of Agra and Oudh during the year ending the 31st March 1914—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
59	60	61	62	62(*a*)	62(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
47,277	47,277	1,48,208	1,170	9,500	...	48	Etawah ...	Etawah ...	Allahabad.
2,85,348	3,26,405	15,84,714	2,680	35,000	19,42,699	49	Cawnpore ...	Cawnpore ...	
33,691	33,691	49,583	150	...	...	50	Fatehpur ...	Fatehpur ...	
28,628	29,295	1,10,965	1,165	20,000	...	51	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
3,01,088	3,15,310	14,31,401	3,879	3,07,200	9,89,573	52	Allahabad ...	Allahabad ...	
6,96,032	7,51,888	33,24,871	9,044	3,71,700	29,32,272	...	Divisional total.		
11,444	11,444	47,210	550	2,100	...	53	Banda ...	Banda ...	Jhansi.
24,359	26,531	1,43,848	1,723	25,000	37,271	54	Jhansi ...	Jhansi ...	
12,029	12,411	50,914	100	22,000	...	55	Lalitpur ...		
11,667	11,774	26,804	100	4,000	...	56	Mau ...		
3,307	3,307	20,877	60	2,500	...	57	Orai ...	Jalaun ...	
8,916	8,952	24,127	100	3,000	...	58	Kalpi ...		
17,418	18,954	42,928	100	4,500	...	59	Kunch ...		
89,140	93,373	3,56,708	2,733	63,100	37,271	...	Divisional total.		
74,967	1,32,211	11,74,559	8,320	2,76,900	28,32,322	60	Benares ...	Benares ...	Benares.
37,900	38,015	2,41,091	270	11,000	4,78,423	61	Mirzapur ...	Mirzapur ...	
63,814	67,216	1,37,075	605	36,000	1,25,655	62	Jaunpur ...	Jaunpur ...	
21,245	21,245	65,700	530	10,000	...	63	Ghazipur ...	Ghazipur ...	
57,550	57,594	99,492	45	5,500	33,438	64	Ballia ...	Ballia ...	
2,55,476	3,16,281	17,17,917	9,770	3,39,400	34,69,838	...	Divisional total.		
34,690	35,566	1,46,975	678	25,000	...	65	Gorakhpur ...	Gorakhpur...	Gorakhpur.
5,690	5,887	34,662	130	18,500	...	66	Azamgarh ...	Azamgarh ...	
40,380	41,453	1,81,637	808	43,500	...	...	Divisional total.		
12,483	12,483	52,119	...	300	...	67	Almora ...	Almora ...	Kumaun.
1,46,325	1,49,186	3,30,939	945	...	2,92,913	68	Naini Tal ...	Naini Tal ...	
11,294	11,294	34,244	...	...	3,334	69	Kashipur ...		
1,70,102	1,72,963	4,17,302	945	300	2,96,247	...	Divisional total.		

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.		Name of municipality.	Serial number of municipality.	General administration and collection charges.							
				General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1		2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	Lucknow ...	70	28,111	35,230	551	...	4,986	1,056	500	70,434
	Unao ...	Unao ...	71	1,376	390	...	...	18	...	...	1,784
	Rae Bareli ...	Rae Bareli ...	72	2,117	3,032	...	...	19	...	...	5,168
	Sitapur ...	Sitapur ...	73	2,340	1,400	...	...	...	...	...	3,740
		Khairabad ...	74	1,028	1,793	...	...	...	49	...	2,870
	Hardoi ...	Hardoi ...	75	2,434	766	...	...	5	...	...	3,205
		Shahabad ...	76	1,631	443	...	...	...	...	...	2,074
		Sandila ...	77	2,450	2,182	...	...	...	...	...	4,632
	Kheri ...	Lakhimpur ...	78	2,452	442	1,028	...	...	...	...	3,922
		Divisional total	...	43,939	45,678	1,579	...	5,028	1,105	500	97,829
FYZABAD.	Fyzabad ...	Fyzabad ...	79	5,972	11,235	...	..	7	100	...	17,314
		Tanda ...	80	1,273	328	...	...	5	...	...	1,606
	Gonda ...	Gonda ...	81	3,601	3,515	...	...	...	...	...	7,116
		Balrampur ...	82	934	443	...	50	7	...	...	1,434
	Bahraich ...	Bahraich ...	83	3,211	3,307	...	...	...	...	...	6,518
	Sultanpur ...	Sultanpur ...	84	1,721	1,510	...	...	4	...	...	3,235
	Partabgarh ...	Bela (Partabgarh).	85	1,387	579	...	...	71	...	...	2,037
	Bara Banki...	Nawabganj (Bara Banki).	86	1,746	2,788	...	404	...	...	...	4,938
		Divisional total	...	19,845	23,705	...	454	94	100	...	44,198
		GRAND TOTAL, 1913-1914.	...	4,24,537	4,16,273	16,297	6,152	20,337	5,892	741	8,90,229
		Grand total, 1912-1913.	...	*4,19,395*	*4,28,753*	*16,127*	*9,943*	*22,956*	*2,897*	*603*	*9,00,674*

Public safety.					Public health and convenience.		Serial number of municipality.
					Water-supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,152	34,413	...	...	37,565	53,185	92,062	70
...	1,643	...	...	1,643	...	1,667	71
...	2,167	...	51	2,218	...	855	72
...	3,347	...	...	3,347	31	188	73
...	621	...	...	621	...	108	74
87	2,440	...	...	2,527	...	275	75
...	1,184	...	...	1,184	...	159	76
...	1,351	...	...	1,351	...	108	77
...	3,644	...	...	3,644	...	394	78
3,239	50,810	...	51	54,100	53,216	95,816	...
...	8,561	...	...	8,561	5,922	...	79
...	762	...	...	762	...	...	80
...	3,001	...	...	3,001	...	574	81
...	1,160	...	...	1,160	225	...	82
...	7,473	...	...	7,473	...	75	83
...	2,693	...	...	2,693	384	...	84
...	1,064	...	...	1,064	145	110	85
...	2,701	...	...	2,701	...	346	86
...	27,415	...	...	27,415	6,676	1,105	...
8,721	5,07,548	4,673	707	5,21,649	6,97,585	7,37,910	...
8,040	*5,12,019*	*10,697*	*856*	*5,31,612*	*10,05,974*	*6,22,218*	...

Serial number of municipality.	Public health and						
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.
	Capital outlay.	Establishment, repairs, &c.					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	15,458	4,124	1,62,609	11,421	...	2,508	30,695
71	...	221	4,475	216	...	197	130
72	1,629	106	9,913	1,266	...	168	126
73	80	78	14,175	1,524	...	176	2,538
74	...	34	3,425	420	...	240	66
75	1,541	842	7,102	1,478	...	137	184
76	330	66	6,386	350	...	164	606
77	1,125	196	4,900	1,135	...	228	3,621
78	4,863	412	4,883	560	...	195	3,811
...	25,026	6,079	2,17,868	18,370	...	4,013	41,777
79	...	199	33,810	2,583	...	504	1,085
80	548	...	8,137	460	...	284	211
81	205	446	7,373	962	...	295	1,572
82	439	...	3,720	162	...	215	90
83	51,560	39	11,911	1,176	...	581	650
84	285	12	4,184	363	...	143	490
85	...	78	4,705	405	...	247	169
86	...	2,683	7,281	177	...	161	58
...	53,037	3,457	81,121	6,288	...	2,430	4,325
...	6,33,968	1,16,965	16,10,139	2,15,494	...	29,824	2,37,503
...	*7,22,634*	*1,04,327*	*15,29,969*	*2,06,910*	...	*29,500*	*1,65,332*

convenience—(*continued*).

Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
753	...	6,598	110	1,596	22,669	27,941	70
194	...	...	...	...	...	...	71
137	...	2,025	200	82	186	16	72
126	1,040	3,854	...	355	1,062	2,745	73
157	...	...	...	12	21	170	74
279	...	1,814	24	36	...	883	75
203	101	91	16	...	79	...	76
195	...	...	24	...	...	...	77
207	68	152	...	12	373	115	78
2,251	1,209	14,534	374	2,093	24,390	31,870	...
287	...	298	...	24	2,349	1,046	79
144	...	57	...	45	...	...	80
239	200	59	...	...	666	630	81
228	...	...	...	61	120	9	82
170	338	2,125	...	...	...	132	83
114	...	1,102	...	...	10	122	84
192	119	52	...	...	65	164	85
92	142	516	...	4	403	1,839	86
1,466	799	4,209	...	134	3,613	3,942	...
21,566	9,888	1,05,219	3,861	10,990	1,29,446	2,29,548	...
22,188	*8,107*	*1,01,678*	*3,888*	*7,922*	*1,11,237*	*2,01,275*	...

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.				
	Public works—(*concluded*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, &c.
	Roads.	Stores.						
3	33	34	35	36	36(*a*)	36.*b*)	37	38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
70	99,292	...	5,31,021	93,735	...	...	...	595
71	1,295	...	8,395	600	...	...	...	150
72	7,373	13	24,095	...	...	...	2,105	181
73	11,036	25	39,033	390	...	...	2,490	373
74	340	...	4,993	785	...	...	...	...
75	1,788	...	16,383	2,316	...	...	...	215
76	2,026	...	10,577	1,242	...	...	1,200	178
77	2,500	...	14,032	1,443	...	...	1,000	196
78	2,407	31	18,483	1,561	...	...	...	...
...	1,28,057	69	6,67,012	1,02,072	...	...	6,795	1,888
79	13,181	160	61,448	...	...	...	7,345	360
80	1,486	...	11,372	729	...	...	780	5
81	2,075	...	15,296	1,418	...	...	...	60
82	450	...	5,719	925	...	...	...	...
83	642	...	69,399	2,848	...	...	100	740
84	1,093	...	8,302	1,325	...	...	...	...
85	1,202	...	7,653	910	...	...	...	...
86	738	...	14,440	1,390	...	...	277	250
...	20,867	160	1,93,629	9,545	...	...	8,502	1,415
...	9,48,256	23,112	57,61,274	3,88,677	47,607	3,373	1,01,141	10,718
...	*9,05,021*	*10,877*	*57,59,057*	*3,19,549*	...	...	*69,934*	*10,205*

Total.	Contributions	Miscellaneous.						Serial number of municipality.
	For general purposes.	Interest on loans.		Discount.	Actual cost of work done for private individuals.	Other items.		
		Interest due on account of previous year.	Interest due on account of current year.			Printing charges	Law charges.	
39	40	41	42	43	44	45	45(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
94,330	39,916	...	66,114	...	...	8,654	1,570	70
750	...	...	...	...	...	294	57	71
2,286	300	...	...	...	209	931	198	72
3,253	342	...	...	...	...	1,453	...	73
785	...	...	...	...	...	701	...	74
2,531	200	...	...	...	...	309	...	75
2,620	...	...	...	...	...	310	...	76
2,639	...	...	...	...	...	575	...	77
1,561	...	...	...	...	...	383	...	78
1,10,755	40,758	...	66,114	...	209	13,610	1,825	...
7,705	7,604	...	2,847	...	...	1,605	113	79
1,514	250	...	...	...	...	206	...	80
1,478	...	...	...	...	...	492	...	81
925	...	...	...	...	...	231	6	82
3,688	...	...	...	...	...	695	39	83
1,325	...	...	...	...	...	535	...	84
910	...	...	...	...	...	190	...	85
1,917	...	...	...	...	...	134	114	86
19,462	7,854	...	2,847	...	...	4,088	272	...
5,51,516	2,39,700	2,608	4,93,147	...	55,957	85,302	20,064	...
3,99,688	*2,55,608*	*311*	*4,96,407*	...	*28,148*	*72,730*	*21,139*	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	4,611	...	7,010	...	34,016	55,861
71	50	...	...	...	7	408
72	283	530	78	...	122	2,142
73	170	3,132	...	...	1,585	6,340
74	20	455	...	...	567	1,743
75	268	312	10	...	82	981
76	60	5	125	...	272	772
77	77	13	672	...	443	1,780
78	128	879	...	520	930	2,840
...	5,667	5,326	7,895	520	38,024	72,867
79	570	120	899	7,495	2,097	12,899
80	59	459	...	...	525	1,249
81	180	1,121	671	25	386	2,875
82	39	...	21	...	...	297
83	119	204	...	...	467	1,524
84	59	425	...	...	266	1,285
85	91	108	38	...	127	554
86	71	622	...	...	465	1,406
...	1,188	3,059	1,629	7,520	4,333	22,089
...	53,453	59,656	21,499	34,112	2,16,298	4,90,384
...	*51,976*	*36,438*	*22,099*	*34,310*	*2,84,187*	*4,86,879*

Total.	Total expenditure.	Extraordinary and debt				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,21,975	8,95,241	...	...	...	1,05,892	70
408	12,980	...	...	...	...	71
2,351	36,418	...	...	...	...	72
6,340	56,055	...	...	...	...	73
1,743	11,012	...	...	...	...	74
981	25,827	...	...	...	...	75
772	17,227	...	...	...	...	76
1,780	24,434	...	...	...	...	77
2,840	30,450	...	...	...	...	78
1,39,190	11,09,644	...	...	...	1,05,892	...
15,746	1,18,378	...	...	...	4,465	79
1,249	16,753	...	...	...	...	80
2,875	29,766	...	...	...	...	81
297	9,535	...	...	...	...	82
1,524	88,602	...	...	...	...	83
1,285	16,840	...	...	...	...	84
554	12,218	...	...	...	...	85
1,406	25,402	...	...	...	...	86
24,936	3,17,494	...	...	...	4,465	...
10,42,096	90,06,464	7,93,377	...	17,531	5,70,116	...
10,11,745	*88,58,384*	*3,95,121*	...	*17,531*	*5,11,404*	...

Serial number of municipality	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	1,065	360	24,997	1,32,314	10,27,555	20,879
71	...	...	...	...	12,980	551
72	...	...	...	...	36,418	2,750
73	15	198	...	213	56,268	903
74	...	...	...	...	11,012	...
75	...	...	...	...	25,827	364
76	...	...	...	...	17,227	...
77	...	...	...	...	24,434	216
78	850	...	...	850	31,300	1,151
...	1,930	558	24,997	1,32,377	12,43,021	26,814
79	...	...	3,822	8,287	1,26,665	3,634
80	...	...	...	...	16,753	...
81	...	...	474	474	30,240	909
82	...	...	...	...	9,535	...
83	672	...	30	702	89,304	...
84	...	...	...	...	16,840	...
85	...	...	...	...	12,218	...
86	235	...	407	642	26,044	151
...	907	...	4,733	10,105	3,27,599	4,694
...	5,745	13,045	1,74,068	15,73,882	1,05,80,346	2,42,492
...	*9,943*	*21,443*	*1,89,102*	*11,44,544*	*1,00,02,928*	*2,75,596*

Provinces of Agra and Oudh during the year ending the 31st March 1914—(concluded).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials	Invested funds.	Balance of loans outstanding.				
59	60	61	62	62(*a*)	62(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
3,80,953	4,01,332	14,29,387	4,005	50,000	17,08,146	70	Lucknow ...	Lucknow ...	Lucknow.
5,162	5,713	18,693	30	...	...	71	Unao ...	Unao ...	
12,443	15,193	51,611	...	...	...	72	Rae Bareli ...	Rae Bareli...	
40,303	41,206	97,474	...	12,000	...	73	Sitapur ...	Sitapur ...	
4,491	4,491	15,503	125	1,000	...	74	Khairabad ...		
7,611	7,975	33,802	70	...	...	75	Hardoi ...	Hardoi ...	
16,316	16,316	33,543	200	...	...	76	Shahabad ...		
12,804	13,020	37,454	400	100	...	77	Sandila ...		
9,077	10,228	41,528	...	5,000	...	78	Lakhimpur ...	Kheri ...	
4,89,160	5,15,974	17,58,995	4,830	68,100	17,08,146	...	Divisional total.		
47,442	51,076	1,77,741	660	...	67,917	79	Fyzabad ...	Fyzabad ...	Fyzabad.
8,074	8,074	24,827	100	...	...	80	Tanda ...		
23,700	24,609	54,849	165	2,000	...	81	Gonda ...	Gonda ...	
4,289	4,289	13,824	100	...	...	82	Balrampur ...		
20,876	20,876	1,10,180	672	3,200	...	83	Bahraich ...	Bahraich ...	
6,613	6,613	23,453	130	...	...	84	Sultanpur ...	Sultanpur ...	
19,922	19,922	32,140	60	...	...	85	Bela (Partabgarh).	Partabgarh	
8,093	8,244	34,288	235	...	...	86	Nawabganj (Bara Banki).	Bara Banki	
1,39,009	1,43,703	4,71,302	2,122	5,200	67,917	...	Divisional total.		
38,95,186	41,37,678	1,47,18,024	63,104	19,21,100	1,22,41,455	...	GRAND TOTAL, 1913-1914.		
35,14,373	*37,89,969*	*1,37,92,897*	*69,128*	*13,16,200*	*1,21,55,323*	...	*Grand total, 1912-1913.*		

STATEMENT No. IV

AND

ABSTRACT STATEMENT.

STATEMENT NO. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed consumption or expenditure per head and the incidence of*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dun ...	Dehra ...	1	38,610	471,478	15,455	357,490	11,615	9 10 0
	Saharanpur	Saharanpur ...	2	62,850	1,076,322	33,901	453,933	14,379	7 9 0
		Hardwar-Union	3	28,682	244,755	8,644	236,193	8,379	8 9 0
		Deoband ...	4	18,614	165,759	5,196	51,853	1,640	2 31 0
		Roorkee ...	5	16,584	154,574	5,093	110,597	3,711	6 38 0
	Muzaffarnagar	Muzaffarnagar	6	23,811	169,941	5,248	142,977	4,470	6 4 0
	Meerut ...	Meerut ...	7	116,227	807,565	48,642	657,693	39,777	5 26 0
		Hapur ...	8	19,142	380,140	12,460	248,412	8,657	12 39 0
	Bulandshahr	Bulandshahr ...	9	19,383	193,446	6,046	153,949	4,812	7 37 0
		Khurja ...	10	27,387	284,191	8,614	193,734	5,695	7 3 0
		Sikandrabad ...	11	18,946	31,114	1,001	21,181	692	1 5 0
		Divisional total	...	390,236	3,979,285	1,50,300	2,628,012	1,03,827	6 29 0
AGRA.	Aligarh ...	Koil (Aligarh)...	12	64,825	832,395	28,437	579,656	19,490	8 38 0
		Hathras ...	13	37,854	1,259,421	33,293	545,618	14,099	14 17 0
		Sikandra Rao...	14	10,109	84,196	2,738	76,833	2,506	7 24 0
	Muttra ...	Muttra ...	15	58,183	562,986	17,593	429,431	13,420	7 15 0
		Brindaban ...	16	18,443	115,250	4,082	115,120	4,078	6 10 0
		Kosi ...	17	7,188	15,791	979	14,991	931	2 3 0

Refined sugar.					Serial number of municipality.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
20,836	7,880	17,130	6,361	0 18 0	1
96,030	15,002	41,808	6,530	0 27 0	2
15,035	4,703	14,577	4,560	0 20 0	3
4,995	1,341	3,061	1,037	0 7 0	4
8,568	3,429	4,596	2,229	0 11 0	5
...	...	...	...	...	6
41,678	12,967	38,247	11,898	0 13 0	7
...	...	...	...	...	8
9,746	2,741	7,733	2,175	0 16 0	9
42,598	17,530	23,537	9,267	0 34 0	10
803	265	647	216	0 1 6	11
240,289	65,858	151,336	44,273	0 17 0	...
96,114	24,077	52,303	13,128	0 32 0	12
...	...	...	...	...	13
5,396	1,349	5,200	1,300	0 21 0	14
42,280	13,215	38,444	1,205	0 26 0	15
11,555	3,248	11,405	3,206	0 25 0	16
...	...	...	...	...	17

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	35,512	4,439	26,171	3,271	0 27 0
2	242,746	15,171	16,660	1,041	0 11 0
3	12,365	1,546	12,014	1,502	0 17 0
4	9,866	998	8,475	849	0 18 0
5	5,516	692	4,659	577	0 11 0
6	...	...	...	...	...
7	28,979	12,967	27,022	3,377	0 9 0
8	...	...	...	...	...
9	13,472	1,263	12,277	1,151	0 25 0
10	45,718	4,299	35,727	3,362	1 12 0
11	127	16	—24	—3	...
...	394,301	41,391	142,781	15,127	0 16 0
12	106,847	10,017	82,637	7,747	1 11 0
13	...	...	...	...	...
14	5,301	497	5,195	487	0 21 0
15	37,824	4,729	31,144	3,894	0 21 0
16	7,849	736	7,849	736	0 17 0
17	...	...	...	...	...

Ghi.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
6,550	3,377	5,186	2,673	0 5 0	1
9,115	5,698	8,895	5,561	0 6 0	2
6,583	6,446	6,405	6,271	0 9 0	3
1,977	1,483	1,932	1,449	0 4 0	4
1,672	1,054	1,514	955	0 4 0	5
3,446	1,823	3,311	1,755	0 6 0	6
13,670	13,670	13,222	13,222	0 5 0	7
2,808	1,754	2,292	1,432	0 5 0	8
2,480	1,860	2,301	1,726	0 5 0	9
...	...	...	...	...	10
175	109	157	99	0 0 5	11
48,476	37,274	45,215	35,143	0 5 0	...
13,041	6,521	10,793	5,396	0 7 0	12
39,049	19,525	10,321	5,161	0 11 0	13
926	463	776	388	0 3 0	14
14,706	7,354	12,294	6,148	0 8 0	15
4,677	2,337	4,663	2,330	0 10 0	16
1,585	793	1,545	773	0 9 0	17

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	629,418	37,576	459,963	28,917	11 26 0
2	1,591,571	86,452	651,107	42,676	10 15 0
3	429,731	25,823	419,730	25,183	14 25 0
4	194,917	10,815	76,334	6,724	4 4 0
5	188,465	12,769	137,000	9,819	8 24 0
6	251,792	10,447	223,784	9,574	9 22 0
7	1,258,881	103,043	1,010,265	88,498	8 28 0
8	525,423	20,686	364,245	15,666	19 1 0
9	312,675	15,606	266,183	13,332	13 30 0
10	526,989	35,364	401,742	23,036	14 27 0
11	44,077	1,627	28,141	1,147	1 20 0
...	5,953,939	3,60,208	4,038,494	2,64,572	10 14 0
12	1,525,507	85,078	1,137,138	60,349	17 22 0
13	1,380,861	60,516	598,853	22,703	15 33 0
14	1,30,557	6,361	122,021	5,966	12 3 0
15	865,921	50,262	709,037	42,388	12 7 0
16	195,581	12,414	195,217	12,357	10 23 0
17	93,117	3,039	91,577	2,946	12 29 0

Class II.—Animals for slaughter.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
24,187	2,903	20,572	2,677	...	1
24,416	3,879	24,416	3,879	...	2
3,860	435	3,860	435	...	3
4,371	635	4,371	635	...	4
8,988	1,693	7,631	1,522	...	5
8,108	1,048	8,108	1,048	...	6
24,605	6,619	24,605	6,619	...	7
4,438	572	4,438	572	...	8
...	...	...	...	...	9
...	...	...	...	...	10
...	...	...	...	...	11
102,973	17,784	98,001	17,387	...	...
103,019	28,867	103,019	28,867	...	12
...	...	...	...	...	13
9,882	2,187	9,882	2,187	...	14
30,491	2,936	27,206	2,731	...	15
1,682	105	1,654	103	...	16
3,500	593	3,248	562	...	17

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	6,588	1,235	4,288	805	0 5 0
2	...	...	...	...	...
3	2,237	419	2,096	396	0 3 0
4	253	63	245	61	0 1 0
5	1,189	296	1,152	287	0 3 0
6	2,245	421	2,161	405	0 4 0
7	7,521	1,722	6,842	1,567	0 2 0
8	...	...	...	...	...
9	476	119	336	84	0 1 0
10	...	...	...	...	...
11	...	...	...	...	...
...	20,509	4,275	17,120	3,605	0 3 0
12	5,844	1,096	4,040	757	0 9 0
13	...	...	...	...	...
14	1,994	198	1,653	166	0 7 0
15	3,959	742	2,807	526	0 2 0
16	2,722	511	2,722	511	0 6 0
17	1,186	222	1,165	218	0 7 0

CLASS III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
15,410	3,285	11,064	2,709	0 11 0	1
10,081	1,853	10,081	1,849	0 6 0	2
164,026	1,627	163,691	1,591	5 28 0	3
5,086	819	4,757	791	0 10 0	4
4,079	947	3,423	879	0 8 0	5
175,642	1,392	175,558	1,377	7 20 0	6
535,158	9,250	469,540	8,309	4 2 0	7
...	573	...	573	...	8
91,952	1,285	88,980	1,069	4 24 0	9
...	916	...	916	...	10
...	50	...	50	...	11
1,001,434	21,997	9,27,094	20,113	2 17 0	...
31,791	4,315	27,232	3,282	0 17 0	12
4,199	1,898	4,199	983	0 4 0	13
42,388	944	39,904	547	3 38 0	14
433,900	3,319	430,444	3,103	7 16 0	15
87,870	990	87,870	990	4 31 0	16
92,825	549	22,804	545	3 7 0	17

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	2,03,333	3,460	1,95,020	3,329	5 2 0
2	2,44,843	11,420	1,74,573	8,263	2 12 0
3	3,30,062	4,581	2,78,798	3,772	9 11 0
4	58,375	1,952	55,468	1,540	2 10 0
5	56,439	2,607	55,007	1,685	3 7 0
6	1,20,068	3,186	1,14,588	3,090	4 14 0
7	5,23,720	22,337	4,65,530	20,095	4 0 0
8	1,39,571	5,670	1,36,731	5,577	7 2 0
9	57,671	2,100	52,505	1,930	2 11 0
10	2,13,951	5,555	1,35,354	4,316	4 15 0
11	6,474	161	5,663	135	0 5 0
...	19,54,507	63,029	16,69,237	53,732	4 6 0
12	3,10,266	8,018	3,04,041	7,911	4 11 0
13	51,477	4,823	41,073	3,525	1 1 0
14	17,837	447	17,508	439	1 12 0
15	2,88,000	6,555	1,06,560	6,018	1 13 0
16	60,932	3,189	57,091	3,125	3 1 0
17	54,715	1,710	54,365	1,699	7 9 0

Class V.—Drugs, gums, spices and perfumes.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,27,725	2,903	1,05,953	2,556	2 12 0	1
2,88,589	10,825	2,28,318	8,910	3 10 0	2
65,536	1,079	65,089	1,072	2 4 0	3
37,608	1,440	36,630	1,409	1 15 0	4
52,139	1,633	47,407	1,485	2 14 0	5
1,18,143	1,843	1,07,059	1,670	4 9 0	6
2,35,342	12,202	2,05,362	10,329	1 12 0	7
64,886	2,028	57,297	1,791	3 0 0	8
17,702	1,271	16,293	961	0 13 0	9
1,38,260	2,160	1,11,061	1,735	4 0 0	10
1,572	111	1,572	74	0 1 0	11
11,47,502	37,495	9,82,041	31,992	2 9 0	...
2,55,787	7,890	1,64,248	5,034	2 8 0	12
11,77,674	17,047	3,82,817	3,896	10 2 0	13
19,200	300	18,496	289	1 13 0	14
1,89,032	2,954	1,83,336	2,865	3 9 0	15
32,839	511	32,654	508	1 12 0	16
39,052	1,220	37,310	1,166	5 3 0	17

Serial number of municipality.	Class VI.– Tobacco.				
	(*a*) Gross imports	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	*	2,852	*	2,251	...
2	43,210	8,061	30,550	5,683	0 19 0
3	3,870	567	3,788	557	0 5 0
4	5,350	1,071	5,138	1,031	0 11 0
5	2,135	1,038	2,047	1,008	0 5 0
6	12,732	3,354	9,694	2,593	0 16 0
7	13,504	6,009	10,919	5,030	0 4 0
8	4,183	599	3,837	555	0 8 0
9	3,260	657	3,191	606	0 7 0
10	*	582	*	543	...
11	365	71	365	71	0 1 0
...	88,609	24,861	69,529	19,928	0 8 0
12	12,758	2,544	12,102	2,393	0 7 0
13	22,130	3,835	6,838	1,144	0 7 0
14	1,016	253	1,004	250	0 4 0
15	9,500	1,927	9,420	1,917	0 6 0
16	1,894	320	1,894	320	0 4 0
17	1,248	169	1,184	161	0 7 0

* Figures not available.

Cloth and piece goods and articles of clothing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
7,76,992	24,281	6,89,985	21,562	17 14 0	1
10,91,882	15,807	9,24,971	14,449	14 11 0	2
4,30,197	6,722	4,09,016	6,371	14 4 0	3
2,44,788	5,655	2,25,349	5,190	12 2 0	4
2,24,145	3,476	1,90,309	2,959	11 7 0	5
4,07,499	6,367	3,70,321	5,786	15 13 0	6
12,63,265	39,477	9,34,696	29,210	8 1 0	7
2,70,689	4,230	2,66,659	4,167	13 15 0	8
2,73,344	4,271	2,58,560	4,040	13 5 0	9
6,44,311	10,070	3,99,379	6,243	14 9 0	10
19,470	304	17,837	279	0 15 0	11
56,46,582	1,20,660	46,87,082	1,00,256	12 5 0	...
12,33,108	12,845	11,16,639	11,632	17 3 0	12
...	...	...	...	...	13
88,320	1,380	82,496	1,289	8 2 0	14
11,85,472	18,523	6,87,808	10,748	11 13 0	15
3,64,232	5,687	2,55,146	3,982	13 13 0	16
1,49,807	2,341	1,46,427	2,288	20 6 0	17

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	8,99,616	26,197	8,07,308	23,395	20 13 0
2	13,98,962	20,607	12,28,991	19,201	19 9 0
3	5,26,250	8,226	5,00,881	7,830	17 7 0
4	2,91,026	6,376	2,68,811	5,868	14 5 0
5	2,98,191	4,644	2,63,532	4,116	15 14 0
6	4,82,370	7,537	4,44,212	6,941	18 15 0
7	15,91,356	46,864	12,13,400	35,179	10 7 0
8	3,24,789	5,078	3,18,999	4,987	16 10 0
9	3,71,072	5,798	3,40,032	5,313	17 9 0
10	6,76,600	10,575	4,22,009	6,597	15 6 0
11	22,291	348	20,498	320	1 1 0
...	68,82,523	1,42,250	58,28,673	1,19,747	15 5 0
12	13,81,452	14,585	12,64,087	13,361	19 8 0
13	2,40,514	3,758	1,30,597	2,041	3 7 0
14	1,07,072	1,673	99,520	1,555	9 13 0
15	12,20,608	19,074	7,17,824	11,218	12 5 0
16	3,64,914	5,698	2,55,828	3,993	13 14 0
17	1,49,807	2,341	1,46,427	2,288	20 6 0

by the several municipalities in the United Provinces of Agra and Oudh, during the year ending the 31*st taxation per head of population.*

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.		Class I.—(Net collections).	Total octroi—(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,52,288	3,942	2,14,543	3,352	5 8 0	...	0 15 0	2 4 6	1	Dehra ...	Dehra Dun	Meerut.
3,21,637	5,022	2,58,675	4,039	4 2 0	178	0 10 0	1 8 0	2	Saharanpur ...	Saharanpur	
1,25,543	1,963	1,23,564	1,932	4 5 0	...	0 14 0	1 7 6	3	Hardwar-Union		
36,518	1,140	31,474	982	1 11 0	141	0 6 0	1 0 0	4	Deoband ...		
35,057	565	34,696	559	2 3 0	445	0 11 0	1 6 0	5	Roorkee ...		
1,16,888	1,826	1,00,481	1,570	4 5 0	248	0 6 6	1 3 0	6	Muzaffarnagar	Muzaffarnagar	
3,09,510	4,865	2,64,027	4,154	2 4 0	1,948	0 12 0	1 9 0	7	Meerut ...	Meerut ...	
1,04,353	1,632	98,068	1,534	5 2 0	...	0 13 0	1 10 0	8	Hapur ...		
...	788	...	611	...	...	0 11 0	1 4 0	9	Bulandshahr ...	Bulandshahr	
10,32,668	2,073	1,10,001	1,719	4 0 0	...	0 13 0	1 6 6	10	Khurja ...		
4,670	73	3,778	59	0 3 0	...	0 1 0	0 1 6	11	Sikandrabad ...		
23,39,132	23,889	12,39,307	20,511	3 4 0	2,960	0 11 0	1 7 0	...	Divisional total.		
5,58,165	8,721	4,70,490	7,351	7 4 0	73	0 15 0	2 0 0	12	(Koil) Aligarh...	Aligarh ...	Agra.
7,90,299	17,633	2,74,606	3,433	7 4 0	...	0 9 6	1 0 0	13	Hathras ...		
13,696	214	13,632	210	1 5 0	...	0 9 0	1 2 0	14	Sikandra Rao ...		
3,15,776	4,935	2,74,304	4,287	4 11 0	15	0 11 0	1 4 6	15	Muttra ...	Muttra ...	
69,622	1,085	62,495	974	3 6 0	10	0 15 0	1 3 6	16	Brindaban ...		
71,444	1,116	63,060	983	8 12 0	...	0 6 0	1 7 0	17	Kosi ...		

STATEMENT NO. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed the average consumption expenditure per head, and*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain. (a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
AGRA—(*concluded*).	Agra	Agra ...	18	185,449	2,124,911	1,14,195	1,205,514	68,046	6 20 0
		Firozabad ...	19	13,571	258,744	10,902	174,727	7,530	12 35 0
	Etah	Soron ...	20	11,524	64,771	2,873	64,480	2,859	5 14 0
		Kasganj ...	21	16,429	161,162	5,411	140,119	4,689	8 21 0
		Divisional total	...	423,575	5,479,627	2,20,503	3,346,489	1,37,648	7 36 0
ROHILKHAND.	Bareilly ...	Bareilly ...	22	129,462	1,821,863	76,372	1,336,755	51,815	10 13 0
	Bijnor	Bijnor ...	23	17,439	103,303	4,182	101,640	4,119	5 32 0
		Chandpur ...	24	11,832	120,823	4,049	81,653	2,575	6 36 0
	Budaun ...	Budaun ...	25	38,230	430,641	16,706	322,263	12,051	8 17 0
	Moradabad	Moradabad ...	26	81,168	952,070	28,736	788,935	23,668	9 31 0
		Chandausi ...	27	22,255	658,137	22,571	568,668	18,909	25 22 0
	Shahjahanpur.	Shahjahanpur...	28	71,778	1,095,491	32,781	612,959	19,578	8 18 0
		Tilhar ...	29	18,446	278,076	8,092	244,927	7,467	13 11 0
	Pilibhit ...	Pilibhit ...	30	31,554	538,372	16,674	401,036	12,661	12 28 0
		Bisalpur ...	31	10,086	167,122	5,315	79,876	2,580	7 37 0
		Divisional total	...	432,250	6,165,898	2,15,478	4,538,712	1,55,418	10 20 0

Refined sugar.					Serial number of municipality
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
308,602	96,438	140,641	43,950	0 30 0	18
10,047	4,066	8,218	3,306	0 24 0	19
...	...	...	...	...	20
...	...	...	...	...	21
473,994	1,42,393	256,211	66,095	0 28 0	...
73,877	23,087	38,290	11,966	0 12 0	22
1,012	256	1,006	254	0 2 0	23
3,640	1,192	*	...	...	24
17,600	5,494	10,002	3,127	0 10 0	25
42,305	13,220	20,856	6,479	0 10 0	26
...	...	...	...	...	27
24,536	7,668	18,806	5,878	0 10 0	28
...	...	...	...	...	29
1,563	2,051	4,771	1,491	0 6 0	30
...	...	...	...	...	31
169,533	52,968	93,731	29,195	0 10 0	...

Serial number of municipality	Unrefined sugar.				
	(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
18	370,211	61,447	44,876	4,488	0 9 0
19	50,449	6,322	31,247	3,921	2 12 0
20	...	...	...	...	...
21	...	...	...	...	...
...	578,481	83,748	202,948	21,273	0 23 0
22	253,876	15,867	66,433	4,152	0 21 0
23	5,728	754	4,735	681	0 11 0
24	12,180	1,521	8,122*	321	0 27 0
25	20,188	2,523	19,633	2,453	0 21 0
26	41,379	5,172	40,403	5,050	0 20 0
27	44,512	3,781	42,555	3,601	1 37 0
28	...	...	...	...	...
29	...	...	...	...	...
30	...	...	...	...	...
31	...	...	...	...	...
...	377,863	29,618	181,881	16,258	0 24 0

*efined sugar manufactured from rab (imported into the municipality) is exported.

Ghi.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
26,758	26,758	25,782	25,782	0 6 0	18
...	...	...	...	...	19
1,881	1,410	1,834	1,375	0 6 0	20
3,618	2,260	2,849	1,780	0 7 0	21
106,241	67,421	70,857	49,133	0 7 0	...
13,743	10,307	13,259	9,944	0 4 0	22
1,092	795	1,089	779	0 3 0	23
464	300	403	269	0 1 0	24
3,608	2,255	3,488	2,180	0 4 0	25
9,008	6,172	8,744	6,557	0 4 0	26
...	...	...	...	...	27
4,704	2,352	4,596	2,298	0 3 0	28
1,069	534	1,065	532	0 2 0	29
5,616	2,808	4,468	2,234	0 6 0	30
496	248	427	214	0 2 0	31
39,800	25,771	37,539	25,007	0 4 0	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
18	3,409,014	3,32,378	1,960,736	1,71,199	10 25 0
19	337,300	22,400	232,131	15,841	17 4 0
20	113,929	5,492	113,452	5,434	9 34 0
21	261,373	10,536	235,683	9,085	14 14 0
...	8,313,160	5,88,476	5,395,845	3,48,268	12 30 0
22	2,276,801	1,49,856	1,557,430	1,01,071	12 1 0
23	122,871	7,133	120,195	6,978	6 36 0
24	151,795	7,379	102,990	3,426	8 28 0
25	555,150	32,026	438,266	24,830	11 28 0
26	1,092,944	66,939	891,803	54,276	11 0 0
27	724,373	30,512	632,121	26,563	28 16 0
28	1,269,940	49,621	773,284	34,158	10 26 0
29	344,290	11,200	311,137	10,573	16 35 0
30	572,417	26,081	432,141	20,916	13 28 0
31	170,330	6,233	83,015	3,457	8 9 0
...	7,280,911	3,86,980	5,342,382	2,86,248	12 14 0

Class II.—Animals for slaughter.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
266,149	39,838	176,407	17,346	...	18
3,422	526	3,422	526	...	19
2,491	406	2,491	406	...	20
5,182	865	5,182	865	...	21
425,818	76,323	332,511	53,593	...	...
80,216	18,490	76,438	18,254	...	22
3,540	572	3,540	572	...	23
2,601	490	2,601	490	...	24
15,996	2,465	15,996	2,465	...	25
57,642	6,284	56,581	6,218	...	26
7,539	636	7,539	636	...	27
33,631	3,750	33,631	3,750	...	28
8,692	1,131	8,692	1,131	...	29
8,703	1,149	8,703	1,149	...	30
4,779	1,069	4,732	1,058	...	31
223,339	36,036	218,453	35,723	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
18	...	...	...	...	...
19	...	...	...	...	...
20	1,234	238	1,218	235	0 4 0
21	...	...	...	...	...
...	16,939	3,007	13,605	2,413	0 3 0
22	6,209	1,552	5,744	1,436	0 2 0
23	856	168	845	165	0 2 0
24	308	59	293	56	0 1 0
25	288	54	288	54	0 1 0
26	3,036	567	2,626	490	0 1 0
27	...	...	...	...	...
28	...	...	...	...	...
29	162	30	162	30	0 0 6
30	872	218	832	208	0 1 0
31	220	55	17	4	0 0 1
...	11,951	2,703	10,807	2,443	0 1 0

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
124,715	14,155	123,077	13,932	0 27 0	18
...	...	...	...	...	19
58,654	783	58,605	780	5 3 0	20
86,899	1,045	86,897	1,043	5 12 0	21
963,241	27,998	881,032	25,205	2 6 0	...
945,261	15,740	871,708	11,472	6 25 0	22
58,786	733	58,770	727	3 15 0	23
42,179	563	40,794	474	3 18 0	24
120,153	1,896	120,153	1,895	3 7 0	25
221,778	3,183	221,338	3,105	2 30 0	26
13,110	831	13,059	829	0 24 0	27
42,262	2,467	42,089	2,386	0 23 0	28
1,206	232	1,206	232	0 3 0	29
399,848	2,428	399,808	2,417	12 27 0	30
18,665	1,784	1,553	293	0 6 0	31
1,863,248	29,857	1,770,478	23,830	4 4 0	...

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
18	8,00,572	28,109	5,27,495	19,325	2 1 0
19	99,659	2,083	88,374	1,899	6 8 0
20	*	2,010	*	1,850	*
21	1,64,108	3,954	1,31,974	3,295	8 0 0
...	18,47,566	60,898	13,28,481	49,086	3 6 0
22	8,78,366	38,717	5,32,758	25,425	4 2 0
23	35,757	1,540	34,030	1,321	2 0 0
24	30,947	897	22,428	753	1 14 0
25	98,294	4,066	87,612	3,671	2 5 0
26	6,13,963	13,824	5,35,486	11,187	6 10 0
27	1,09,376	4,080	86,209	3,127	3 14 0
28	2,67,234	9,654	2,62,095	9,395	3 10 0
29	96,490	3,616	82,955	3,155	4 8 0
30	1,43,905	4,483	1,24,737	4,009	3 15 0
31	42,276	1,007	40,391	977	4 0 0
...	23,16,608	81,884	17,68,701	63,020	4 10 0

* Figures not available.

CLASS V.—Drugs, gums, spices and perfumes.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
77,984	14,129	73,253	8,327	0 6 0	18
33,540	525	29,121	456	2 2 0	19
18,506	578	18,117	566	1 9 0	20
1,35,352	4,230	99,701	3,116	6 1 0	21
19,78,966	49,384	10,39,053	26,223	2 7 0	...
3,89,835	17,786	3,26,269	15,000	2 8 0	22
9,948	775	9,839	767	0 9 0	23
29,931	1,296	24,036	1,074	2 1 0	24
1,33,582	4,173	1,29,327	4,040	3 6 0	25
2,57,870	8,058	2,35,758	7,367	2 15 0	26
99,865	5,865	83,739	4,738	3 12 0	27
3,50,544	15,962	2,71,010	12,305	3 12 0	28
62,099	2,829	60,777	2,774	3 5 0	29
2,82,304	4,411	2,06,336	3,224	6 8 0	30
27,264	426	27,134	424	2 11 0	31
16,43,242	61,581	13,74,225	51,713	3 3 0	...

Serial number of municipality.	Class VI.—Tobacco.				
	(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
18	18,092	8,062	10,159	5,891	0 2 0
19	1,006	245	982	228	0 3 0
20	...	...	...	...	...
21	3,947	739	3,412	652	0 8 0
...	71,591	18,094	46,995	12,956	0 5 0
22	*	1,880	*	1,862	*
23	1,405	355	1,350	323	0 3 0
24	1,624	323	1,472	296	0 5 0
25	...	...	...	...	...
26	12,867	4,276	9,958	3,659	0 5 0
27	15,707	2,560	9,277	1,545	0 17 0
28	3,775	1,393	3,762	1,386	0 2 0
29	3,824	992	3,681	956	0 8 0
30	8,864	1,362	8,284	1,304	0 11 0
31	1,870	260	1,870	260	0 7 0
...	49,936	13,401	39,654	11,591	0 5 0

* Figures not available.

Cloth and piece goods and articles of clothing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
71,92,438	1,12,382	23,80,096	37,189	12 13 0	18
3,30,215	5,160	2,52,461	3,945	18 10 0	19
1,61,902	3,877	1,38,647	3,247	12 0 0	20
2,61,640	4,087	2,45,528	3,835	14 15 0	21
1,09,67,134	1,66,282	53,05,248	78,155	13 12 0	...
17,59,680	32,410	13,18,788	23,910	10 3 0	22
92,071	1,849	86,207	1,757	4 15 0	23
93,462	1,482	78,974	1,220	6 11 0	24
4,79,412	8,513	4,60,224	8,085	12 1 0	25
18,68,640	29,214	16,15,901	25,265	19 14 0	26
8,62,598	13,476	3,58,471	5,599	16 2 0	27
9,09,607	14,213	9,00,806	14,075	12 6 0	28
2,22,580	4,637	2,21,418	4,613	12 0 0	29
5,43,744	8,496	5,09,952	7,968	16 2 0	30
1,27,296	1,989	1,18,208	1,847	11 11 0	31
69,59,090	1,16,279	56,68,949	94,339	13 2 0	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
18	85,59,536	1,34,987	29,32,486	46,023	15 13 0
19	3,69,583	5,775	2,89,209	4,519	21 5 0
20	1,85,550	4,724	1,52,694	3,824	13 4 0
21	2,87,676	4,494	2,70,436	4,225	16 7 0
...	1,28,66,712	1,97,109	62,59,108	93,047	14 12 0
22	24,16,349	44,336	16,99,924	31,094	13 2 0
23	1,36,343	2,570	1,23,046	2,355	7 1 0
24	1,49,603	2,394	1,30,770	2,057	11 1 0
25	5,46,470	9,645	5,25,353	9,186	13 12 0
26	20,45,727	31,980	17,75,231	27,753	22 0 0
27	8,92,285	13,941	3,76,926	6,045	16 6 0
28	10,12,729	16,992	10,03,656	16,845	13 13 0
29	2,47,419	5,413	2,44,597	5,337	13 4 0
30	6,11,840	9,560	5,75,936	8,999	18 4 0
31	1,41,504	2,211	1,32,416	2,069	13 2 0
...	82,00,269	1,39,042	65,87,855	1,11,740	15 4 0

March 1914, the average by the several municipalities in the United Provinces of Agra and Oudh during the year the incidence of taxation per head of population—(continued).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.		Class I—(Net collections).	Total octroi—(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
7,36,514	23,016	5,13,977	16,062	2 12 0	12	0 15 0	1 9 0	18	Agra ...	Agra ...	Agra—(concluded).
1,11,775	1,120	97,509	978	7 3 0	...	1 3 0	1 13 0	19	Firozabad ...		
1,07,063	1,687	86,702	1,361	7 8 0	...	0 7 6	1 4 0	20	Soron ...	Etah ...	
1,52,808	2,388	1,29,498	2,024	7 14 0	...	0 9 0	1 8 0	21	Kasganj ...		
29,27,162	61,915	19,86,273	37,663	4 11 0	110	0 13 0	1 8 0	...	Divisional total.		
6,32,486	9,883	4,55,937	7,124	3 8 0	152	0 12 6	1 10 0	22	Bareilly ...	Bareilly ...	Rohilkhand.
2,096	282	1,153	235	0 1 0	35	0 6 6	0 12 0	23	Bijnor ...	Bijnor ...	
23,436	372	20,755	327	1 12 0	...	0 5 0	0 12 0	24	Chandpur ...		
1,57,984	2,661	1,08,424	1,887	2 13 0	860	0 10 6	1 7 0	25	Budaun ...	Budaun ...	
1,61,773	2,528	1,34,463	2,101	1 11 0	85	0 11 0	1 6 0	26	Moradabad ...	Moradabad ...	
3,15,859	9,866	1,06,243	3,316	4 12 0	...	1 3 0	2 2 0	27	Chandausi ...		
98,418	6,375	65,546	4,884	0 14 0	73	0 7 6	1 3 0	28	Shahjahanpur...	Shahjahanpur	
60,918	1,904	46,741	1,461	2 8 0	...	0 9 0	1 6 0	29	Tilhar ...		
2,88,448	4,507	1,68,832	2,638	5 5 0	10	0 10 6	1 7 0	30	Pilibhit ...	Pilibhit ...	
30,784	481	28,480	445	2 13 0	...	0 5 6	0 14 0	31	Bisalpur ...		
17,72,202	38,859	11,36,574	24,418	2 10 0	1,215	0 10 6	1 1 0	...	Divisional total.		

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* *March* 1914, *the average consumption or expenditure per head, and*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
ALLAHABAD.	Etawah ...	Etawah ...	32	45,350	689,219	27,496	431,445	20,680	9 21 0
	Cawnpore ...	Cawnpore ...	33	217,015	...	...	...	...	...
	Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	34	59,647	599,874	23,857	477,268	19,507	8 0 0
	Allahabad...	Allahabad ...	35	171,697	1,179,333	63,727	1,004,547	55,030	5 34 0
		Divisional total	...	493,709	2,468,426	1,15,080	1,913,260	95,217	6 36 0
JHANSI.	Banda ...	Banda ...	36	21,061	454,674	15,549	179,602	6,237	8 21 0
	Jhansi ...	Jhansi ...	37	70,208	659,657	18,986	517,461	15,071	7 15 0
	Lalitpur ...	Lalitpur ...	38	12,449	288	6	...	2	...
		Divisional total	...	91,269	1,114,619	34,541	697,063	21,310	7 25 0
BENARES.	Benares ...	Benares ...	39	203,804	1,297,520	1,06,978	1,138,947	94,350	5 24 0
	Mirzapur ...	Mirzapur ...	40	55,304	347,895	28,990	340,494	28,195	6 6 0
	Jaunpur ...	Jaunpur ...	41	32,880	290,336	10,693	216,388	8,318	6 23 0
	Ghazipur ...	Ghazipur ...	42	22,165	190,183	9,108	170,396	8,252	7 27 0
		Divisional total	...	314,153	2,125,934	1,55,769	1,866,225	1,39,115	5 38 0

Refined sugar.					Serial number of municipality.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
54,784	13,696	28,196	7,049	0 25 0	32
...	...	...	...	...	33
27,300	9,385	23,429	8,043	0 17 0	34
1,15,403	41,771	61,759	24,353	0 14 0	35
197,487	64,852	113,384	39,445	0 17 0	...
15,828	6,925	10,960	4,795	0 21 0	36
34,708	9,426	27,317	7,652	0 15 0	37
...	...	...	...	...	38
50,536	16,351	38,277	12,447	0 17 0	...
135,686	33,953	92,204	23,082	0 18 0	39
21,352	6,672	20,000	6,250	0 14 0	40
18,053	5,660	8,830	2,778	0 11 0	41
6,208	1,552	6,194	1,548	0 11 0	42
181,299	47,837	127,228	33,658	0 16 0	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
32	71,785	8,973	56,729	7,091	1 10 0
33	...	...	...	...	...
34	20,480	2,560	17,747	2,218	0 12 0
35	52,680	6,585	42,208	5,276	0 10 0
...	144,945	18,118	116,684	14,585	0 17 0
36	20,537	2,580	18,745	2,356	0 36 0
37	...	...	...	...	...
38	35,302	4,413	26,255	3,282	0 15 0
...	55,839	6,993	45,000	5,638	0 20 0
39	57,909	7,239	51,429	6,429	0 10 0
40	23,287	2,911	23,030	2,879	0 17 0
41	15,337	1,918	15,268	1,909	0 19 0
42	6,784	636	6,727	631	0 12 0
...	103,317	12,704	96,454	11,848	0 12 0

Ghi.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
...	...	...	...	...	32
...	...	...	...	...	33
7,472	7,472	7,436	7,437	0 5 0	34
16,596	16,555	16,152	16,111	0 4 0	35
24,068	24,027	23,588	23,548	0 4 0	...
...	...	...	...	...	36
...	...	...	...	...	37
...	...	...	...	...	38
...	...	...	...	...	...
35,980	35,980	33,308	33,308	0 7 0	39
8,999	8,999	8,679	8,679	0 6 0	40
2,889	1,445	2,840	1,421	0 3 0	41
1,328	1,328	1,298	1,298	0 2 0	42
49,196	47,752	46,125	44,706	0 6 0	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
32	849,744	54,281	549,972	38,856	12 5 0
33	...	...	...	...	...
34	731,304	50,016	599,558	43,798	10 2 0
35	1,622,054	1,55,929	1,345,648	1,25,516	7 33 0
...	3,203,102	2,60,226	2,495,178	2,08,170	9 1 0
36	508,657	27,249	226,629	15,542	10 30 0
37	779,719	43,253	615,153	35,431	8 30 0
38	321	7	...	—146	...
...	1,288,697	70,509	841,782	50,827	9 9 0
39	1,958,286	2,30,719	1,722,257	2,01,080	8 18 0
40	415,624	50,570	404,056	48,899	7 12 0
41	425,543	24,166	334,029	18,274	10 6 0
42	346,645	15,041	326,199	14,136	14 29 0
...	3,146,098	3,20,496	2,786,541	2,82,389	8 35 0

Class II.—Animals for slaughter.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
14,480	2,306	14,480	2,306	...	32
137,528	20,400	135,400	20,130	...	33
21,419	3,001	21,419	3,001	...	34
93,007	11,077	88,239	10,630	...	35
266,434	36,784	259,538	36,067	...	...
11,135	657	10,955	646	...	36
60,444	5,302	52,163	4,784	...	37
...	...	...	...	...	38
71,579	5,959	63,118	5,430	...	...
113,998	10,949	109,303	10,357	...	39
28,201	3,640	28,201	3,640	...	40
26,156	1,417	26,156	1,417	...	41
8,060	1,076	7,914	1,062	...	42
176,415	17,082	171,574	16,476	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
32	...	...	...	...	...
33	...	...	...	...	...
34	2,364	443	2,341	439	0 2 0
35	14,300	4,478	14,134	4,416	0 3 0
...	16,664	4,921	16,475	4,855	0 3 0
36	944	274	944	274	0 2 0
37	...	...	...	...	...
38	...	...	...	...	...
...	944	274	944	274	0 2 0
39	24,723	6,387	22,408	5,799	0 4 0
40	3,321	830	3,319	830	0 2 0
41	22,039	4,133	9,975	1,871	0 12 0
42	5,533	1,533	4,533	1,227	0 8 0
...	55,616	12,883	40,235	9,727	0 5 0

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
80,474	1,257	80,474	1,257	1 31 0	32
...	...	...	...	...	33
7,879	3,611	7,849	3,600	0 6 0	34
518,082	12,866	503,557	12,551	2 37 0	35
606,435	17,734	591,880	17,408	2 6 0	...
86,521	963	86,491	948	4 4 0	36
33,283	1,664	1,111	—378	0 1 0	37
38	1	...	1	...	38
119,842	2,628	87,602	571	0 38 0	...
670,085	18,142	663,354	17,484	3 9 0	39
551,869	11,819	551,451	11,812	9 39 0	40
216,665	6,565	186,486	4,296	5 27 0	41
33,097	1,947	30,322	1,636	1 15 0	42
1,471,716	38,473	1,431,613	35,228	4 22 0	...

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
32	2,00,606	6,330	1,77,975	5,006	3 15 0
33	...	...	...	...	...
34	2,92,604	7,162	2,77,514	6,290	4 10 0
35	4,40,771	19,815	4,26,209	19,197	2 7 0
...	9,33,981	33,307	8,81,698	30,493	3 3 0
36	72,363	1,293	72,013	1,281	3 6 0
37	1,65,752	4,830	1,42,122	4,316	2 0 0
38	18	1	18	1	...
...	2,38,133	6,124	2,14,153	5,598	2 5 0
39	7,27,939	48,205	7,20,981	47,425	3 8 0
40	51,258	3,717	44,417	3,379	0 13 0
41	1,34,179	3,550	1,28,825	3,441	3 15 0
42	84,629	3,094	82,930	3,019	3 11 0
...	9,98,005	58,566	9,77,153	57,264	3 2 0

CLASS V.—Drugs, gums, spices and perfumes.

(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,31,728	4,117	83,121	2,598	1 13 0	32
...	...	...	...	...	33
1,27,013	4,143	1,26,333	3,367	2 2 0	34
2,82,551	14,320	2,61,202	13,383	1 8 0	35
5,41,292	22,580	4,70,656	19,348	1 11 0	...
71,124	2,262	57,748	1,844	2 12 0	36
89,905	5,112	67,409	3,711	0 15 0	37
...	...	...	—12	...	38
1,61,029	7,374	1,25,157	5,543	1 6 0	...
2,81,494	17,967	2,57,869	15,870	1 4 0	39
1,31,782	11,613	1,13,661	10,744	2 1 0	40
1,18,222	1,847	1,15,553	1,805	3 8 0	41
63,129	1,935	57,802	1,770	2 10 0	42
5,94,627	33,362	5,44,885	30,189	2 4 0	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
32	5,168	1,351	5,025	1,315	0 4 0
33	...	...	...	...	...
34	...	...	...	...	...
35	12,813	7,276	12,320	7,069	0 3 0
...	17,981	8,627	17,345	8,384	0 3 0
36	1,867	612	1,770	577	0 3 0
37	6,726	3,094	5,724	2,855	0 3 0
38	...	...	...	...	...
...	8,593	3,706	7,494	3,432	0 3 0
39	23,806	8,956	18,232	7,098	0 4 0
40	9,037	2,824	7,242	2,263	0 5 0
41	9,053	2,263	144	36	0 0 3
42	2,550	806	2,510	796	0 5 0
...	44,446	14,849	28,128	10,193	0 4 0

Cloth and piece goods and articles of clothing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
5,87,657	18,364	5,51,459	17,233	12 2 0	32
...	...	...	...	...	33
...	...	...	...	...	34
23,13,472	36,148	19,81,888	30,967	11 8 0	35
29,01,129	54,512	25,33,347	48,200	11 11 0	...
3,83,168	5,987	2,45,184	3,831	11 10 0	36
7,86,468	12,624	6,85,198	10,885	9 12 0	37
...	...	...	...	...	38
11,69,636	18,611	9,30,382	14,716	10 4 0	...
*	36,595	*	30,647	...	39
3,70,328	20,672	3,53,149	18,245	6 6 0	40
4,30,437	6,726	3,50,309	5,474	10 10 0	41
2,28,394	3,569	2,18,459	3,414	9 14 0	42
10,29,159	67,562	9,21,917	57,780	7 5 0	...

* Figures not available.

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
32	8,01,498	24,127	7,44,692	22,476	16 7 0
33	...	...	...	...	...
34	81,049	1,266	69,408	1,084	1 2 0
35	26,64,640	42,969	23,20,832	37,529	13 8 0
...	35,47,187	68,362	31,34,932	61,089	11 5 0
36	4,66,752	7,293	3,03,936	4,749	14 7 0
37	9,29,138	14,958	8,22,708	13,127	11 11 0
38	...	...	...	—25	...
...	13,95,890	22,251	11,26,644	17,851	12 5 0
39	8,14,862	53,706	7,74,099	47,111	3 13 0
40	4,00,782	21,148	3,83,122	18,713	6 15 0
41	7,21,314	11,271	5,01,707	7,840	15 4 0
42	3,07,007	5,143	2,86,566	4,895	12 15 0
...	22,43,965	91,268	19,45,494	78,559	6 3 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st* *the incidence of taxation per head of population*—(continued).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.		Class I—(Net collections).	Total octroi-(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,40,460	7,521	1,69,331	5,292	3 12 0	33	0 14 0	1 12 0	32	Etawah ...	Etawah ...	Allahabad.
...	...	...	...	...	...	...	0 1 6	33	Cawnpore ...	Cawnpore ...	
...	...	...	...	...	...	0 12 0	1 1 0	34	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
6,83,648	10,682	6,37,036	9,954	3 11 0	4,995	0 12 0	1 6 6	35	Allahabad ...	Allahabad ...	
9,24,108	18,203	8,06,367	15,246	3 11 0	5,028	0 7 0	0 9 0	...	Divisional total.		
76,416	1,194	44,352	693	2 1 0	...	0 12 0	1 4 0	36	Banda ...	Banda ...	Jhansi.
2,72,216	4,255	1,90,014	2,973	2 11 0	225	0 8 0	0 15 3	37	Jhansi ...	Jhansi ...	
...	...	...	—47	...	...	...	...	38	Lalitpur ...	Lalitpur ...	
3,48,632	5,449	2,34,366	3,619	2 9 0	225	0 9 0	1 0 0	...	Divisional total.		
8,62,396	30,665	7,29,566	23,110	3 9 0	2,522	1 0 0	1 13 0	39	Benares ...	Benares ...	Benares.
...	...	...	...	...	178	0 14 0	1 13 0	40	Mirzapur ...	Mirzapur ...	
65,935	1,030	64,780	1,012	1 15 0	583	0 9 0	1 3 0	41	Jaunpur ...	Jaunpur ...	
1,14,838	1,793	1,12,466	1,756	5 1 0	249	0 10 0	1 5 0	42	Ghazipur ...	Ghazipur ...	
10,43,169	33,488	9,06,812	25,878	3 8 0	3,532	0 14 0	1 11 0	...	Divisional total.		

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* *March* 1914, *the average consumption or expenditure per head*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur...	Gorakhpur ...	43	48,358	550,061	26,087	326,514	17,182	6 30 0
	Azamgarh...	Azamgarh ...	44	10,834	137,278	3,372	129,671	3,191	11 39 0
		Divisional total	...	59,192	687,339	29,459	456,185	20,373	7 28 0
LUCKNOW.	Lucknow ...	Lucknow ...	45	259,798	1,873,119	98,055	1,611,232	88,493	6 7 0
	Rae Bareli...	Rae Bareli ...	46	17,329	104,743	3,910	99,126	3,722	5 29 0
	Sitapur ...	Khairabad ...	47	12,769	35,908	1,339	31,950	1,200	2 20 0
	Hardoi ...	Sandila ...	48	15,241	237,013	6,387	99,724	2,859	6 22 0
		Divisional total	...	305,137	2,250,783	1,09,691	1,842,032	96,274	6 1 0
FYZABAD.	Fyzabad ...	Fyzabad ...	49	69,703	415,205	18,304	383,301	16,856	5 20 0
	Gonda ...	Gonda ...	50	12,567	78,877	2,806	78,596	2,796	6 10 0
	Bahraich ...	Bahraich ...	51	26,907	341,487	10,734	136,924	4,655	5 4 0
	Bara Banki...	Nawabganj (Bara Banki).	52	14,127	58,711	3,934	52,797	3,497	3 30 0
		Divisional total	...	123,304	894,280	35,778	651,618	27,802	5 11 0
		GRAND TOTAL, 1913-14.	...	2,662,213	25,166,191	10,66,599	17,939,596	7,96,984	7 17 0
		Grand total, 1912-13.	...	*2,978,220*	*33,096,419*	*13,04,661*	*17,861,359*	*7,83,723*	*6 0 0*

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
10,123	3,092	9,870	3,017	0 8 0	43
...	...	...	...	...	44
10,123	3,092	9,870	3,017	0 8 0	...
88,656	42,247	84,385	40,247	0 13 0	45
4,194	1,357	3,951	1,272	0 9 0	46
831	219	455	103	0 1 0	47
4,393	1,709	4,170	1,612	0 11 0	48
98,074	45,532	92,961	43,234	0 12 0	...
...	...	...	...	...	49
6,100	1,692	5,976	1,650	0 19 0	50
16,407	5,127	11,337	3,543	0 17 0	51
...	...	...	...	...	52
22,507	6,819	17,313	5,193	0 18 0	...
1,443,832	4,45,702	900,311	2,76,557	0 13 0	...
1,417,503	*4,34,454*	*864,411*	*2,73,389*	*0 14 0*	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
43	7,807	966	6,842	845	0 6 0
44	...	...	...	...	...
...	7,807	966	6,842	845	0 6 0
45	79,522	14,916	59,954	11,241	0 10 0
46	7,032	1,017	6,925	955	0 16 0
47	754	94	154	94	0 0 8
48	5,018	595	4,971	589	0 13 0
...	92,356	16,622	72,004	12,879	0 9 0
49	...	...	...	...	...
50	3,630	455	3,630	455	0 12 0
51	10,329	1,291	10,030	1,254	0 15 0
52	...	...	...	...	...
...	13,959	1,746	13,660	1,709	0 14 0
...	1,768,868	2,11;906	878,254	1,00,162	0 16 0
...	*1,866,398*	*2,13,335*	*1,034,659*	*1,22,603*	*0 17 0*

Ghi.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
3,371	2,506	3,333	2,477	0 3 0	43
1,119	699	1,102	688	0 4 0	44
4,490	3,205	4,435	3,165	0 3 0	...
32,815	32,813	32,203	32,200	0 5 0	45
1,127	562	1,104	550	0 3 0	46
109	109	94	94	0 0 6	47
857	428	848	424	0 2 0	48
34,908	33,912	34,249	33,268	0 4 0	...
5,657	5,657	5,421	5,421	0 3 0	49
1,190	590	1,179	585	0 4 0	50
1,290	1,075	1,264	1,053	0 2 0	51
846	1,057	834	1,042	0 2 0	52
8,983	8,379	8,698	8,101	0 3 0	...
316,162	2,47,741	270,706	2,22,071	0 5 6	...
316,635	*2,48,050*	*279,398*	*2,25,768*	*0 4 0*	...

Serial number of municipality	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
43	640,416	42,230	387,395	31,779	8 0 0
44	158,135	5,033	147,821	4,673	13 26 0
...	798,551	47,263	535,216	36,452	9 2 0
45	3,055,901	2,44,619	2,752,489	2,27,088	10 23 0
46	160,124	8,398	149,501	7,939	8 25 0
47	48,207	2,027	43,842	1,756	3 17 0
48	289,572	10,701	152,004	7,020	9 39 0
...	3,553,804	2,65,745	3,097,836	2,43,803	10 6 0
49	440,512	30,375	406,752	28,489	5 33 0
50	98,917	6,641	98,423	6,562	7 33 0
51	436,404	20,514	218,916	12,763	8 5 0
52	60,329	5,780	54,403	5,324	3 34 0
...	1,036,162	63,310	778,494	53,138	6 28 0
...	34,574,424	23,63,213	25,311,768	17,73,867	10 19 0
...	*43,926,137*	*26,97,983*	*26,587,203*	*18,58,819*	*9 2 0*

Class II.—Animals for slaughter.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
61,161	4,894	60,968	4,874	...	43
3,887	845	3,887	845	...	44
65,048	5,739	64,855	5,719	...	...
214,011	33,497	213,017	33,395	...	45
11,039	839	11,029	836	...	46
...	...	...	...	...	47
805	564	805	561	...	48
225,855	34,900	224,851	34,792	...	...
42,332	4,426	34,921	3,269	...	49
11,369	1,136	11,369	1,136	...	50
35,866	1,713	35,866	1,713	...	51
2,611	373	2,611	373	...	52
92,178	7,648	84,767	6,491	...	...
1,649,639	2,38,255	1,517,668	.2,11,678	...	...
1,592,879	*2,13,091*	*1,500,672*	*2,03,055*	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
43	1,936	600	1,927	597	0 2 0
44	888	222	888	222	0 3 0
...	2,824	822	2,815	819	0 2 0
45	36,134	9,349	26,348	7,021	0 4 0
46	1,564	383	1,356	335	0 3 0
47	1,159	221	611	119	0 2 0
48	...	...	...	...	...
...	38,857	9,953	28,315	7,475	0 4 0
49	2,976	558	2,965	556	0 2 0
50	1,139	202	1,139	202	0 4 0
51	805	126	783	123	0 1 3
52	367	82	360	81	0 1 0
...	5,287	968	5,247	962	0 2 0
...	169,591	39,806	135,563	32,573	0 3 0
...	*192,413*	*44,658*	*162,274*	*34,023*	*0 3 0*

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
176,937	2,965	176,928	2,944	3 26 0	43
15,926	928	15,557	881	1 17 0	44
192,863	3,893	192,485	3,825	3 10 0	...
1,547,258	36,495	1,461,070	33,067	5 25 0	45
121,819	1,064	121,196	1,016	7 0 0	46
5,354	246	3,627	141	0 11 0	47
25,305	208	25,305	208	1 26 0	48
1,699,736	38,013	1,611,198	34,432	5 11 0	...
12,624	3,389	7,893	2,921	0 5 0	49
1,939	1,121	1,939	1,121	0 6 0	50
188,346	751	188,324	692	7 0 0	50
3,682	610	3,639	599	0 10 0	52
206,591	5,871	201,795	5,333	1 29 0	...
8,125,106	1,86,464	7,695,177	1,65,945	3 12 0	...
8,768,815	*2,14,518*	*8,354,136*	*1,87,654*	*3 19 0*	...

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
43	2,17,110	7,341	2,15,083	7,292	4 7 0
44	24,907	955	22,524	918	2 1 0
...	2,42,017	8,296	2,37,607	8,210	4 0 0
45	16,72,325	59,414	15,20,625	54,386	5 15 0
46	7,390	911	7,158	904	0 7 0
47	7,572	237	7,078	221	0 9 0
48	17,316	832	17,316	832	1 2 0
...	17,04,603	61,394	15,52,177	56,343	5 1 0
49	4,40,265	12,444	4,01,789	11,226	5 12 0
50	48,096	2,366	46,074	2,303	3 11 0
51	78,464	1,633	73,185	1,561	2 11 0
52	11,887	1,309	9,353	1,247	0 10 0
...	5,98,712	17,752	5,30,401	16,337	4 5 0
...	10,814,132	3,91,250	91,59,608	3,40,009	3 13 0
...	*1,15,93,260*	*4,10,563*	*1,02,67,908*	*3,62,293*	*3 12 0*

Class V.—Drugs, gums, spices and perfumes.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,10,320	3,089	1,09,622	3,068	2 4 0	43
47,511	1,120	31,287	1,095	2 14 0	44
1,57,831	4,209	1,40,909	4,163	2 6 0	...
9,83,049	43,760	8,85,826	40,055	3 6 0	45
88,760	1,482	83,543	1,400	4 13 0	46
4,479	140	3,994	125	0 5 0	47
35,844	1,105	35,645	1,099	2 5 0	48
11,12,132	46,487	10,09,008	42,679	3 15 0	...
1,36,614	7,010	1,08,424	5,762	1 12 0	49
38,973	2,019	35,517	1,909	2 13 0	50
1,35,402	2,116	1,33,560	2,087	4 15 0	51
24,443	1,013	23,171	974	1 10 0	52
3,35,432	12,158	3,00,672	10,732	2 7 0	...
76,72,053	2,74,630	59,86,606	2,22,582	2 7 0	...
88,54,369	*3,06,205*	*67,09,929*	*2,47,287*	*2 7 0*	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Md. s. c.
49	12,267	4,512	11,991	4,411	0 10 0
44	2,225	680	2,119	650	0 8 0
...	14,492	5,192	14,110	5,061	0 10 0
45	23,903	15,088	22,035	14,426	0 3 0
46	1,308	440	1,308	415	0 3 0
48	...	361	...	361	0 6 0
...	25,211	15,889	23,343	15,202	0 3 0
49	1,115	1,553	1,075	1,523	0 1 0
50	1,954	645	1,903	634	0 6 0
51	5,505	1,376	4,381	1,095	0 7 0
52	904	312	891	309	0 3 0
...	9,478	3,886	8,250	3,561	0 3 0
...	330,337	1,08,505	254,848	90,308	0 5 0
...	*357,496*	*1,09,155*	*271,090*	*90,077*	*0 2 0*

Cloth and piece goods and articles of clothing.					
(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
...	13,922	...	13,479	...	43
...	4,219	..	3,695	...	44
...	18,141	...	17,174	...	...
34,08,155	59,279	32,80,419	56,834	12 9 0	45
2,13,980	3,343	2,10,569	3,290	12 2 0	46
...	...	...	...	...	47
1,38,352	3,199	1,37,650	3,178	9 0 0	48
37,60,487	65,821	36,28,638	63,302	12 6 0	...
6,90,835	13,245	6,56,588	12,217	9 2 0	49
2,53,051	4,553	2,42,906	4,345	19 5 0	50
5,45,488	8,523	3,36,417	5,256	12 8 0	51
...	...	...	...	...	52
14,89,374	26,321	12,35,911	21,818	11 5 0	...
3,39,22,591	6,54,189	2,49,11,474	4,95,740	12 4 0	...
4,20,99,960	*7,90,878*	*3,11,86,432*	*6,01,341*	*13 3 0*	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing, and manufactured articles of dress.				
	(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
43	...	18,575	..	17,279	...
44	...	5,121	...	4,521	...
...	...	23,696	...	21,800	...
45	38,97,155	67,823	37,47,355	64,929	14 7 0
46	2,45,503	3,837	2,41,660	3,777	13 15 0
47	...	...	...	...	...
48	2,66,209	4,013	2,65,054	3,987	17 5 0
...	44,08,867	75,673	42,54,069	72,693	13 15 0
49	7,76,292	15,867	7,36,695	14,672	10 9 0
50	2,76,854	4,948	2,66,413	4,785	21 3 0
51	6,13.710	9,589	4,02,115	6,283	14 15 0
52	38,665	607	26,785	421	1 14 0
...	17,05,521	31,011	14,32,008	26,111	11 10 0
...	4,12,50,934	7,90,662	3,05,68,783	6,02,637	13 0 0
...	*4,98,63,694*	*9,68,187*	*3,71,25,159*	*7,15,933*	*18 13 0*

the several municipalities in the United Provinces of Agra and Oudh, during the year ending the 31*st and the incidence of taxation per head of population*—(concluded).

Class VIII.—Metals and articles of metal.						Incidence of taxation.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Composition for octroi.	Class I. (Net collections).	Total octroi. (Net collections.)	Serial number of municipality.	Name of municipality.	District.	Division.
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,02,302	3,175	1,88,721	2,963	3 14 0	17	0 10 6	1 9 0	43	Gorakhpur ...	Gorakhpur...	Gorakhpur.
92,797	1,450	67,118	1,049	6 3 0	14	0 8 0	1 5 6	44	Azamgarh ...	Azamgarh ...	
2,95,099	4,625	2,55,839	4,012	4 5 0	31	0 10 0	1 8 0	...	Divisional total.		
12,12,328	18,936	9,20,412	14,374	3 9 0	7,928	0 14 0	1 14 0	45	Lucknow ...	Lucknow ...	Lucknow.
33,937	531	31,811	498	1 13 0	32	0 7 0	0 15 0	46	Rae Bareli ...	Rae Bareli...	
3,795	119	1,945	61	0 2 0	...	0 2 0	0 3 0	47	Khairabad ...	Sitapur ...	
53,491	822	53,271	819	3 8 0	...	0 7 0	1 0 0	48	Sandila ...	Hardoi ...	
13,03,551	20,408	10,07,439	15,752	3 5 0	7,960	0 13 0	1 11 0	...	Divisional total.		
2,30,897	7,153	2,09,199	6,475	3 0 0	140	0 7 3	2 0 0	49	Fyzabad ...	Fyzabad ...	Fyzabad.
77,840	2,457	49,767	1,580	3 15 0	92	0 8 0	1 9 6	40	Gonda ...	Gonda ...	
2,69,805	4,216	1,75,948	2,749	6 9 0	324	0 7 6	1 1 6	51	Bahraich ...	Bahraich ...	
63,481	992	55,425	866	3 15 0	30	0 6 0	0 11 6	52	Nawabganj (Bara Banki).	Bara Banki...	
6,42,023	14,818	4,90,339	11,670	4 0 0	586	0 7 3	1 2 6	...	Divisional total.		
1,15,95,078	2,21,654	80,63,316	1,58,769	3 8 0	21,647	0 10 0	1 6 0	...	Grand total, 1913-14.		
1,12,91,404	*2,34,486*	*85,69,361*	*1,70,297*	*3 6 0*	*21,685*	*0 10 0*	*1 5 0*	...	*Grand total, 1912-13.*		

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles

1	2	3	4		
Serial number.	Name of municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Grain.	
		Rs.	Rs.	Mds.	s.
1	Dehra	69,186	13,932	9	10
2	Saharanpur...	94,678	53,619	7	9
3	Hardwar-Union	42,372	1,929	8	9
4	Deoband	19,121	5,268	2	31
5	Rurki	21,518	4,823	6	38
6	Muzaffarnagar	28,111	2,770	6	4
7	Meerut	1,80,161	32,976	5	26
8	Hapur	31,255	5,583	12	39
9	Bulandshahr	23,822	3,683	7	37
10	Khurja	38,862	18,363	7	3
11	Sikandrabad	1,856	585	1	5
12	Koil (Aligarh)	1,28,621	31,470	8	38
13	Hathras	37,725	34,678	14	17
14	Sikandra Rao	11,443	898	7	24
15	Muttra	74,542	17,435	7	15
16	Brindaban	22,380	1,942	6	10
17	Kosi	10,350	387	2	3
18	Agra	2,98,117	2,96,569	6	20
19	Firozabad	24,447	8,227	12	35
20	Soron	14,221	1,459	5	14
21	Kasganj	24,305	3,946	8	21
22	Bareilly	2,11,454	85,386	10	13
23	Bijnor	13,313	662	5	32
24	Chandpur	8,397	4,817	6	36
25	Budaun	48,834	8,958	8	17
26	Moradabad	1,15,751	21,406	9	31
27	Chandausi	46,799	21,492	25	22
28	Shahjahanpur	85,182	21,105	8	18
29	Tilhar	25,619	1,698	13	11
30	Pilibhit	44,666	9,325	12	28
31	Bisalpur	8,733	4,488	7	37
32	Farrukhabad	61,140	8,059	8	0
33	Etawah	79,139	22,184	9	21
34	Cawnpore	20,130	270	0	0
35	Allahabad	2,40,824	39,109	5	34
36	Jhansi	67,044	15,649	7	15
37	Banda	26,280	15,243	8	21
38	Benares	3,72,057	49,774	5	24
39	Mirzapur	99,628	5,881	6	6
40	Jaunpur	38,704	13,988	6	23
41	Ghazipur	29,319	1,765	7	27
42	Gorakhpur	74,627	12,171	6	30
43	Azamgarh	14,646	1,500	11	9
44	Lucknow	4,89,648	37,912	6	7
45	Rae Bareli	16,817	717	5	29
46	Khairabad	2,304	465	2	20
47	Sandila	14,887	3,719	6	22
48	Fyzabad	74,477	7,880	5	20
49	Gonda	20,072	1,353	6	10
50	Bahraich	29,267	12,965	5	4
51	Nawabganj (Bara Banki)	10,143	883	3	30
	GRAND TOTAL ...	35,87,496	9,71,604	7	17

STATEMENT NO. IV.

taxed by the municipalities of the United Provinces of Agra and Oudh during the year 1913-14.

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Net average consumption or expenditure per head of population.

Refined sugar.		Unrefined sugar.		Ghi.		Oil.		Tobacco.		Drugs, spices, &c.		Cloth.		Metals.	
Mds.	s.	Mds.	s.	Mds.	s.	Srs.	c.	Srs.	c.	Rs.	a.	Rs.	a.	Rs.	a.
0	18	0	27	0	5	5	0	...		2	12	17	14	5	8
0	27	0	11	0	6	...		19	0	3	10	14	11	4	2
0	20	0	17	0	9	3	0	5	0	2	4	14	4	4	5
0	7	0	18	0	4	1	0	11	0	1	15	12	2	1	11
0	11	0	11	0	4	3	0	5	0	2	14	11	7	2	3
...		...		0	6	4	0	16	0	4	9	15	13	4	5
0	13	0	9	0	5	2	0	4	0	1	12	8	1	2	4
...		...		0	5	...		8	0	3	0	13	15	5	2
0	16	0	25	...	5	1	0	7	0	0	13	13	5	...	
0	34	1	12	...		...		...		4	0	14	9	4	0
0	1	...		0		...		1	0	0	1	0	15	0	3
0	32	1	11	0	7	9	0	7	0	2	8	17	3	7	4
...		...		0	11	...		7	0	10	2	...		7	4
0	21	0	21	0	3	7	0	4	0	1	13	8	2	1	5
0	26	0	21	0	8	2	0	6	0	3	9	11	13	4	11
0	25	0	17	0	10	6	0	4	0	1	12	13	13	3	6
...		...		0	9	7	0	7	0	5	3	20	6	8	12
0	30	0	9	0	6	...		2	0	0	6	12	13	2	12
0	24	2	12	...		...		3	0	2	2	18	10	7	3
...		...		0	6	4	0	...		1	9	12	0	7	8
...		...		0	7	...		8	0	6	1	14	15	7	14
0	12	0	21	0	4	2	0	...		2	8	10	3	3	8
0	2	0	11	0	3	2	0	3	0	0	9	4	15	0	1
...		0	27	0	1	1	0	5	0	2	1	6	11	1	12
0	10	0	21	0	4	1		...		3	6	12	1	2	13
0	10	0	20	0	4	1	0	5	0	2	15	20	0	1	11
...		1	37	...		...		17	0	3	12	16	2	4	12
0	10	...		0	3	...		2	0	3	12	12	6	0	14
...		...		0	2	0	6	8	0	3	5	12	0	2	3
0	6	...		0	6	1	0	11	0	6	8	16	2	5	5
...		...		0	2	0	1	7	0	2	11	11	11	2	13
0	17	0	12	0	5	2	0	...		2	2	...		...	
0	25	1	10	...		...		4	0	1	13	12	2	3	12
...		...		...		...		...		...		...		...	
0	14	0	10	0	4	3	0	3	0	1	8	11	8	3	11
0	15	...		...		...		3	0	0	15	9	12	2	11
0	21	0	36	...		2	0	3	0	2	12	11	10	2	1
0	18	0	10	0	7	4	0	4	0	1	4	...		3	9
0	14	0	17	0	6	2	0	5	0	2	1	6	6	...	
0	11	0	19	0	3	12	0	3	0	3	8	10	10	1	15
0	11	0	12	0	2	8	0	5	0	2	10	9	14	5	1
0	8	0	6	0	3	2	0	10	0	2	4	...		3	14
...		...		0	4	3	0	8	0	2	14	...		6	3
0	13	0	10	0	5	4	0	3	0	3	6	12	9	3	9
0	9	0	16	0	3	3	0	3	0	4	13	12	2	1	13
0	1	0	8	...	6	2	0	...		0	5	...		0	2
0	11	0	2	0	13	...		6	0	2	5	9	0	3	8
...		...		0	3	2	0	1	0	1	12	9	2	3	0
0	19	0	12	0	4	4	0	6	0	2	13	19	5	3	15
0	17	0	15	0	2	1	0	7	0	4	15	12	8	6	9
...		...		0	2	1	0	3	0	1	10	...		3	15
0	13	0	16	0	5	3	0	5	0	2	7	12	4	3	8

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† Not available.

STATEMENT A.

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From tax.	From other sources.	Total income excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dun...	1	Rajpur ...	3,958	1,577	3,247	1,217	4,464	...
Meerut ...	2	Baraut ...	7,776	3,451	6,784	4,212	10,996	...
	3	Baghpat ...	5,346	1,378	1,902	2,148	4,050	...
	4	Shahdara ...	5,107	1,334	2,490	1,744	4,234	...
	5	Pilkhua ...	7,196	965	2,681	1,168	3,849	...
	6	Mawana ...	6,385	1,198	3,822	3,061	6,883	...
Bulandshahr	7	Dibai ...	9,573	2,578	5,440	5,966	11,406	137
	8	Anupshahr ...	6,419	4,136	4,400	3,431	7,831	...
Agra ...	9	Fatehpur Sikri	6,132	4,721	3,274	2,640	5,914	...
Mainpuri ...	10	Shikohabad ...	11,383	2,991	3,727	2,902	6,629	...
	11	Mainpuri civil station.	1,499	1,270	250	2,082	2,332	...
Etah ...	12	Marehra ...	7,348	2,123	4,015	1,102	5,117	...
Bareilly ...	13	Aonla ...	13,025	795	5,875	2,322	8,197	...
Budaun ...	14	Bilsi ...	5,509	1,630	3,758	2,603	63,61	...
Farrukhabad	15	Kanauj ...	18,105	1,160	8,352	3,881	12,233	2,000
	16	Kaimganj ...	7,439	8,608	2,823	3,993	6,816	3,000
Etawah ...	17	Auraiya ...	5,836	1,947	3,659	1,868	5,527	...
Allahabad...	18	Phulpur ...	7,505	700	607	1,248	1,855	...
Banda ...	19	Karwi ...	8,031	1,752	2,620	2,427	5,047	...
Hamirpur...	20	Mahoba ...	11,027	1,022	1,930	6,435	8,365	421
	21	Rath ...	10,169	999	2,766	4,154	6,920	...

United Provinces of Agra and Oudh during the year ending the 31*st March* 1914.

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p	Rs.	Rs.	Rs.	Rs.	
4,464	6,041	0 13 3	1 2 0	3,782	500	4,282	1,759	
10,996	14,447	0 14 0	1 6 6	10,860	...	10,860	3,587	
4,050	5,428	0 5 9	0 12 0	4,126	...	4,126	1,302	
4,234	5,568	0 7 9	0 13 3	3,931	...	3,931	1,637	
3,849	4,814	0 6 0	0 9 6	3,899	...	3,899	915	
6,883	8,081	0 9 6	1 0 3	5,077	...	5,077	3,004	
11,543	14,121	0 9 0	1 3 0	11,881	...	11,881	2,240	
7,831	11,967	0 11 0	1 3 6	7,840	...	7,840	4,127	
5,914	10,635	0 8 6	0 15 6	5,508	50	5,558	5,077	
6,629	9,620	0 5 3	0 9 3	5,576	...	5,576	4,044	
2,332	3,602	0 2 9	1 9 0	2,226	...	2,226	1,376	
5,117	7,240	0 8 9	0 11 3	5,594	...	5,594	1,646	
8,197	8,992	0 7 3	0 10 0	6,319	...	6,319	2,673	
6,361	7,991	0 11 0	1 2 6	6,488	...	6,488	1,503	
14,233	1,5393	0 7 6	0 10 9	9,459	...	9,459	5,934	
9,816	18,424	0 6 0	0 14 9	12,883	...	12,883	5,541	
5,527	7,474	0 10 0	0 15 3	4,935	58	4,993	2,481	
1,855	2,555	0 1 3	0 4 0	2,077	32	2,109	446	
5,047	6,799	0 5 3	0 10 0	5,820	...	5,820	979	
8,786	9,808	0 2 9	0 12 3	6,046	48	6,094	3,714	
6,920	7,919	0 4 3	0 11 0	6,103	...	6,103	1,816	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Benares ...	22	Sheopur ...	1,616	563	778	5	783	...
Mirzapur...	23	Chunar ...	7,920	1,063	4,469	1,369	5,838	...
	24	Chunar Settlement.	689	3,289	...	3,984	3,984	62
	25	Ahraura ...	4,452	6,449	3,784	1,506	5,290	91
Jaunpur ...	26	Shahganj ...	3,933	20,914	3,953	23,563	27,516	9
	27	Badshahpur...	5,293	254	3,787	577	4,364	45
Ballia ...	28	Rasra ...	9,300	5,719	5,570	1,363	6,933	450
Gorakhpur	29	Gorakhpur ...	8,534	1,661*	4,232	4,143	8,375	...
	30	Deoria ...	3,339	1,288	2,313	1,744	4,057	...
	31	Gaura Barhaj	12,294	5,853	4,271	7,885	12,156	...
Azamgarh...	32	Mau ...	16,751	4,535	4,970	1,846	6,816	434
	33	Mubarakpur	12,562	2,669	3,242	1,573	4,815	33
Naini Tal...	34	Haldwani ...	6,115	7,642	5,293	14,608	19,901	...
	35	Ramnagar ...	3,925	7,519	3,549	6,800	10,349	...
Hardoi ...	36	Sandi ...	7,139	3,351	3,466	3,222	6,688	...
	37	Pihani ...	5,963	1,764	2,500	2,450	4,950	...
	38	Madhoganj ...	2,605	3,805	2,580	3,241	5,821	...
	39	Bilgram ...	7,509	1,648	3,370	2,311	5,681	...

* Incorrect figure (Rs. 1,658) reported as closing balance in 1912-13.

United Provinces of Agra and Oudh during the year ending the 31*st March* 1914—(contd.).

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
783	1,346	0 8 0	0 8 0	1,021	...	1,021	325	
5,838	6,901	0 9 0	0 12 0	6,127	...	6,127	774	
4,046	7,335	...	5 13 0	3,077	2,220	5,297	2,038	
5,381	11,830	0 14 0	1 2 3	5,225	4,346	9,571	2,259	
27,525	4,8439	1 0 0	7 0 0	22,221	...	22,221	26,218	
4,409	4,663	0 11 6	0 13 0	4,033	80	4,113	550	
7,383	13,102	0 9 6	0 12 0	5,828	...	5,828	7,274	
8,375	10,036	0 8 0	0 15 9	8,213	...	8,213	1,823	
4,057	5,345	0 11 0	1 3 6	3,273	422	3,695	1,650	
12,156	18,009	0 5 6	0 15 9	10,858	110	10,968	7,041	
7,250	11,785	0 4 9	0 6 6	7,511	...	7,511	4,274	
4,848	7,517	0 4 3	0 6 3	3,957	...	3,957	3,560	
19,901	27,543	0 13 9	3 4 0	17,537	132	17,669	9,874	
10,349	17,868	0 14 6	2 10 3	10,109	...	10,109	7,759	
6,688	10,039	0 7 9	0 15 0	8,265	20	8,285	1,754	
4,950	6,714	0 6 9	0 18 3	4,454	...	4,454	2,260	
5,821	9,626	0 15 9	2 3 9	6,814	75	6,889	2,737	
5,681	7,329	0 7 3	0 12 0	5,406	...	5,406	1,923	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Kheri ...	40	Muhamdi ...	6,151	3,269	1,581	2,731	4,312	...
Gonda ...	41	Nawabganj ...	4,328	9,384	4,000	6,635	10,635	54
	42	Utraula ...	6,523	1,518	1,999	2,006	4,005	...
	43	Bargain Bazar	3,706	3,380	2,313	3,154	5,467	5
Bahraich ...	44	Bhinga ...	6,553	1,353	1,092	2,510	3,602	32
	45	Nanpara ...	9,782	5,576	3,301	4,669	7,970	...
Bara Banki	46	Rudauli ...	9,279	906	5,515	1,504	7,019	...
		GRAND TOTAL, 1913-14.	3,31,029	1,51,707	1,56,350	1,66,003	3,22,353	6,773
		Grand total, 1912-13.	*3,21,247*	*1,14,976*	*1,51,334*	*1,30,576*	*2,81,910*	*31,459*

United Provinces of Agra and Oudh during the year ending the 31*st March* 1914—(concld.)

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extraordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
4,312	7,581	0 4 0	0 11 3	3,614	...	3,614	3,967	
10,689	20,073	0 14 9	2 7 3	15,420	..	15,420	4,653	
4,005	5,523	0 5 0	0 9 9	3,692	...	3,692	1,831	
5,472	8,852	0 10 0	1 7 6	5,759	...	5,759	3,093	
3,634	4,987	0 2 9	0 8 9	3,404	16	3,420	1,567	
7,970	13,546	0 5 6	0 13 0	6,380	...	6,380	7,166	
7,019	7,925	0 9 6	0 12 0	7,005	...	7,005	920	
3,29,126	4,80,833	0 7 6	0 15 6	3,09,635	8,109	3,17,744	1,63,089	
3,13,369	*4,28,345*	*0 7 6*	*0 14 0*	*2,79,716*	*2,501*	*2,82,217*	*1,46,128*	

REPORT

ON

Municipal Administration and Finances

IN THE

UNITED PROVINCES OF AGRA AND OUDH

DURING THE YEAR ENDING THE 31st MARCH, 1916.

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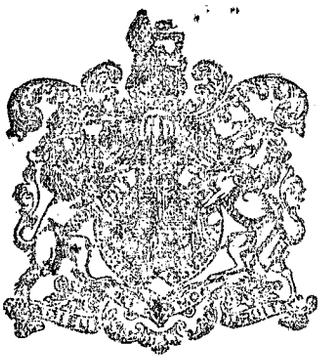

ALLAHABAD:

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1916.

REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCES

IN THE

UNITED PROVINCES OF AGRA AND OUDH

FOR THE YEAR 1915-16.

No. 535.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 8th February, 1917.

READ—

The divisional reviews submitted by Commissioners upon the administration and finances of municipalities during the year 1915-16.

Read also—

This Government's (Municipal department) resolution no. 2165, dated the 13th November, 1915, on municipal administration in the year 1914-15.

OBSERVATIONS.—At the close of the year under review the Municipal Bill had not yet become law; no comment is therefore necessary on the far-reaching changes effected by it in the powers and the constitution of municipal boards. The year was a period of quiet growth and prudent expenditure, a time of expectation of the notable changes which were shortly to deprive the municipalities of this province of immediate official guidance.

Administration and elections.

2. A continuous increase is noticeable in the interest taken by the electorate in municipal elections. No less than 23,399 out of a possible 27,185 voters went to the polls. A less satisfactory result of this increased interest was seen in connection with election petitions which were in some cases marked by reckless charges of fraud, impersonation, and improper conduct on the part of officials.

The average attendance of members at meetings of the boards was on the whole satisfactory but the number of meetings adjourned for want of a quorum shows a slight increase in the figures for the preceding year. In Jhansi however the average attendance was only 7·83 out of 16 members, and in Banda the figures are even worse than last year, while in Lucknow and Meerut the attendance was hardly up to the standard which should prevail in boards of such importance. The returns of attendance at committees are much less satisfactory though a large proportion of the practical work of boards is carried out by their agency. Cases are not infrequent of municipal commissioners who while often among the most anxious to secure office are inclined to shirk the laborious and sometimes thankless work of committees.

The Lieutenant-Governor trusts that when the impetus which will doubtless be given to attendance by the novelty of independent municipal administration has died down, indifference to the less interesting duties of municipal administration will not reassert itself.

Revision of octroi and new taxes.

3. Final instructions have not yet been received from the Government of India on the principles to be observed in applying terminal taxation, and on the revised schedule of rates drawn up in December,

1914, by an informal committee of representatives of several of the larger boards as a guide to municipalities introducing terminal taxation. Hence the process of converting octroi to the simpler form of terminal tax has been delayed. Agra, Chandausi, and Hathras are still awaiting the orders of Government on their draft schedules. In the meantime Chandausi has imposed a toll tax on such goods as are free from octroi duty. Pending a decision on the general financial question in Moradabad the board has been allowed temporarily to enhance the rates of octroi on certain articles and has again been directed to consider the question of substituting terminal tax and toll in accordance with the principles provisionally accepted by the Government of India.

The discontent consequent on the introduction of direct taxation, alluded to in the resolution of last year, can only be finally allayed by the steady growth of a spirit of responsibility and public duty in the tax-payers and by the gradual appreciation of the benefits derived from the increased freedom of trade and intercourse. In certain localities such as Azamgarh direct benefits are not yet obvious; in others, for example Orai and Mau, a change has already set in, as noticed by the Commissioner, who remarks that on the occasion of visits to these places he was pleased to learn that the abolition of octroi has done much to promote business. The Lieutenant-Governor is confident that by degrees the spirit of opposition will be replaced by one of realization of the advantages already perceptible in certain parts of the province. His Honour does not however desire in any way to minimize the difficulties which are being felt by the boards of many towns where the change from octroi to some form of direct taxation has been carried out at a period of marked financial depression. The abolition of a tax which forms so large a proportion of a board's income must necessarily be attended by much anxiety and financial difficulty. In the Meerut division the Commissioner reports that much remains to be done before arrangements for the collection of the new direct taxes can be considered satisfactory, and that boards will require constant attention for some time to come. In some cases the taxes levied in place of octroi have proved insufficient. Bela-Partabgarh and Nawabganj-Bara Banki are both in a precarious condition and have been called on to prepare proposals for additional taxation. Firozabad has revised the rates of the tax on circumstances and property to meet the defect in its income, while Mainpuri has also found it necessary to enhance its property tax.

Octroi receipts.

4. The net octroi income has recovered somewhat from the depression of last year but is still much below the figures of two years previously :—

	Net octroi income. Rs.
1915-16	31,42,669
1914-15	29,44,916
1913-14	35,91,006

The number of towns where octroi is in force fell from 37 to 35. In view of the general economic dislocation caused by the war the recovery made by trade is remarkable. The return to more normal conditions cannot however be regarded as necessarily permanent and towns deriving the bulk of their income from octroi must realise that no grounds exist for anticipating an enhanced income from octroi in the coming year. All classes of octroi share in the increased income with the exception of class VI, tobacco, where net receipts have dropped from Rs. 77,000 to Rs. 75,000. The main increases have occurred in class I, articles of food and drink, under which the income has risen from Rs. 15,39,000 to Rs. 15,86,000, and in class VII, cloth, which brought in receipts totalling Rs. 5,09,000 as against Rs. 4,41,000 of the previous year. The most serious loss of income has occurred in Fyzabad and Gonda where the net receipts are one-fifth less than in the favourable year 1913-14.

The Lieutenant-Governor is inclined to agree with the Commissioner's observation that war and plague cannot account for the whole decline and that there is need of increased vigilance in the administration of the tax. In Benares also the income has fallen but not seriously, the decline of 3 per cent.—due mainly to a decrease in the imports of articles of food and drink,—being attributed to the effects of the war. A similar decrease occurred in Gorakhpur. In the divisions of Jhansi, Allahabad, Rohilkhand, Agra, and Meerut the income increased by amounts varying from Rs. 13,000 in Jhansi to Rs. 2,35,000 in Allahabad.

The rise from 20·5 to 21·8 in the percentage of refunds to gross receipts is not due to a large increase of refunds in any particular class but to small increases distributed over the schedule. Two examples of towns where a tendency opposed to the general trend is noticeable are Agra and Hathras. In Agra, the classic example of the wastefulness of the octroi system, a surprising decrease of from 51·22 to 43·5 is recorded in the percentage of refunds to gross income. The main general reason assigned is the holding up of stocks of food-grains by merchants in expectation of a removal of the embargo on foreign trade. In Hathras a remarkable increase in the import of grain was accompanied by an equally remarkable decline in the percentage exported, nearly one-half remaining in the town as against one-third in the previous year.

Municipal income.

5. The aggregate municipal income rose from 88·71 lakhs to 94·42 lakhs but is still 5·56 lakhs below that of 1913-14. In that year however an abnormal amount was realised under the head of grants and contributions. The figures of the previous year 1912-13 are more normal and are almost identical with those of the year under consideration.

The total figure of 94·42 lakhs comprises 31·42 lakhs from octroi, 23·5 lakhs from other taxes, and 39·49 lakhs from other sources. Octroi has already been discussed. The income from other taxes has risen from 21·39 lakhs to 23·5, an increase of nearly 10 per cent. While the house tax has remained constant and the tax on professions and trades has yielded less by Rs. 75,000 than last year's receipts, the income from water rate has risen by the large sum of 1·88 lakhs. The tax on circumstances and property gave an enhanced income of Rs. 33,000 and the terminal tax and toll an increase of Rs. 51,000. The income from other sources rose from 37·88 to 39·49 lakhs, the most noticeable increase being ·38 lakhs, in the "sale of water" and ·21 lakhs in "rents." Government contributions form a still larger part of municipal income than last year, the total grants for all purposes being 15·15 lakhs as against 14·92 lakhs in the previous year.

A survey of the financial situation in the various divisions shows, on the whole, a satisfactory year's work in the face of difficulties. In Rohilkhand income has increased by Rs. 66,800 but is still below what may be considered the normal figure. As the Commissioner points out, the recovery from the agricultural and war depression is not yet complete. It is satisfactory to note however that the tax on circumstances and property is showing an improved yield, and that as a result of activity in the Bareilly expansion scheme the income from rents is improving. The Meerut division shows still more improvement and appears to have been affected remarkably little by the war. The income was greater by two lakhs than that of last year and by one lakh than that of the previous year. An appreciable part of this prosperity was however not due to the expansion of ordinary municipal income but to receipts from special sources including an increase of Rs. 22,300 from the pilgrim tax. The introduction of the water rate in Mussooree produced an additional Rs. 21,800. Besides the large increase of receipts from octroi in the Agra division, the income from other taxes rose by more than half a lakh owing mainly to improved collections by Agra of house tax and water rate though the arrears of direct taxation are still heavy.

In the Allahabad division on the other hand, the income is less by Rs. 36,300 than that of last year, Rs. 13,000 being accounted for by a decline in receipts from the sale of water at Cawnpore due to the free allowance given on account of payment of water rate. The slight rise in the income of the Jhansi division is shared among all the main heads. An increase in "rents" has occurred in every municipality in the division. The Benares division on the other hand has not prospered from the statistical point of view, a decline of Rs. 1,14,800 having occurred in the income. The Commissioner, however, remarks that the financial position of all the boards except Ballia is a fairly sound one, though all have more or less suffered from the economic conditions of the year. The revised rates and rules for the assessment and collection of the tax on circumstances and property in Ballia sanctioned with effect from 1st July, 1916, will ameliorate but will not solve the financial difficulties of the municipality which the Lieutenant-Governor trusts will receive the serious attention of the newly constituted board.

Of the three municipalities in the Kumaun division, two, viz. Kashipur and Almora, are in a sound financial condition, while the third, Naini Tal, although sharing in the general increase of income, cannot be regarded as in a satisfactory position. Improved collections under house, conservancy, and water taxes left the board with a closing balance of Rs. 27,000, of which however only Rs. 10,000 can be regarded as available for current expenses.

The two municipalities in the Gorakhpur division enjoy very unequal prosperity. Gorakhpur, after a successful year's finance, in which the main feature is a substantial rise in rents of municipal lands, has a balance to its credit of Rs. 46,000. Azamgarh, on the other hand, records a loss of nearly Rs. 4,000 on the year's working and can show an opening balance of only Rs. 7,000. An equally chequered state of things exists in the Lucknow division, where Rae Bareli is financially unsound, the income of the town having decreased by Rs. 8,000 during the last four years. Owing to the general depression of trade and the damage done by heavy rains the year was a peculiarly unfortunate one, but it is clear that unless the board can realise all its dues, its financial position will be grave even during the most favourable periods owing to a partial diversion of trade which seems likely to be permanent. On the other hand, Sitapur, Khairabad, and Lakhimpur have struggled successfully with adversity. Shahabad has increased its income under almost all the major heads and finished the year with a substantial balance in hand. In Lucknow the income rose by more than 2½ lakhs, due mainly to the generous contributions given by Government for the purpose of repairing the very great damage caused by floods.

Of the Fyzabad division, the Commissioner writes:—"If municipal energies are to be widened in this division it is clear that additional taxation will be necessary everywhere. That however is a matter for the public spirit of the municipalities concerned." These remarks apply specially to Bara Banki, where expenditure is Rs. 2,000 in excess of receipts, roads are starved, and the situation is described as generally impossible. The financial situation is also difficult at Fyzabad, where schemes of drainage and water-supply have to be financed. The Local Government has assisted the board with substantial grants but an indefinite continuance of this assistance cannot be expected. A water-rate which is to be imposed should do something to relieve the pressure. The pilgrim tax realised only Rs. 8,000 instead of the usual Rs. 25,000, owing to the fact that one of the usual fairs did not fall within the financial year and another had to be stopped owing to cholera. A fictitious appearance of prosperity was produced in Bahraich by the simple expedient of neglecting necessary payments on account of sinking fund and interest.

The Lieutenant-Governor observes with regret that the collection of direct taxation is in general unsatisfactory throughout the province.

In the Meerut division, for example, the Commissioner asserts the necessity of prompter assessment and collection of taxes on professions and trades. The accumulation of arrears has led, in the case of one or two municipalities, to considerable remissions. In Benares, collection is still attended with some difficulty, while in Azamgarh the classification of assessees does not appear to have been altogether accurate either at the original assessment or in the process of levelling down on appeal to the board. A proper realization of financial responsibility is one of the most important lessons to be taught by independence and one of the most difficult to learn. As applied to taxation it implies firstly the most scrupulous care in assessment more especially in the higher grades. Secondly a corresponding sense of responsibility in proposing remissions or reductions of taxes ; a wish to oblige or to be liberal and the feeling that small sums do not matter have caused a serious loss of income to not a few boards. Thirdly a readiness to use the resources of the law in the collection of taxes which have not been remitted ; this again has been a wide field for careless administration or misplaced generosity.

6. The accounts of the Improvement Trusts are briefly as follows :—

	Allahabad.	Cawnpore.	Lucknow.
	Rs.	Rs.	Rs.
Opening balance	1,98,653	18,347	21,816
Receipts	57,400	1,21,978	1,85,126
Charges	1,90,218	89,298	1,14,219
Closing balance...	65,835 *plus* 50,000 in G. P. notes.	51,027	92,723

The Allahabad Trust Committee has spent the large sum of Rs. 1,67,583 in acquiring the land required for the two new Trust roads which are to join Hewett road to Muthiganj and Balwaghat roads. As the first road runs through a low lying area at present used as a sewage farm, a considerable amount of levelling is necessitated. Almost all the unsold sites on Hewett road have now been disposed of, the income being over Rs. 38,000. Building work has been proceeding briskly and the road is now beginning to be an ornament to the city. The smallness of the closing balance is due to the heavy outlay on the two new roads and the absence as yet of any resulting income.

The new A. B. road in Cawnpore was opened to traffic in July, 1915, while considerable progress was made in the construction of buildings in the locality many of which have already been occupied. By the close of the year the report of the committee appointed by Government to consider the question of the expansion of Cawnpore had not been received ; hence no new schemes of an ambitious nature have been embarked upon by the trust during the year under review.

In Lucknow the income shown in the accounts of the trust amounted to Rs. 1,85,126 and was almost entirely made up of a grant by Government of Rs. 38,000 and of a loan of Rs. 1,35,000 taken for the purpose of carrying out the Jutawaligali project. The main item of expenditure was Rs. 69,000 expended on the third and fourth sections of the sanitary board. The ordinary operations of the trust were however on a small scale as compared with the extensive schemes for the purpose of repairing as far as possible the ravages caused by the heavy floods in September, 1915. Those floods caused an exceptional situation which was met with an energy and devotion worthy of the highest praise.

The rescue and temporary housing of the victims was followed by the rapid cleaning away of the débris and the distribution of large grants to assist in the rebuilding of private houses. The necessary means were afforded by grants of Rs. 1,20,000 made by the Government of India and of Rs. 2,82,436 by the Local Government. The Indian Research fund also gave a grant of Rs. 80,000 towards the carrying out of special schemes. The work of reconstruction is being carried out on broad and well conceived lines with the cordial co-operation of the residents of the areas affected, and great as has been suffering caused by the floods permanent improvements will at any rate result from the misfortune and a great step forward will have been taken in relaying the worst parts of the city. The board had the advantage of the assistance and advice of Professor Geddes in the work of replanning, and have put on record their warm appreciation of the help most generously given by him.

Municipal expenditure.

7. Although the expenditure is 3·22 lakhs less than that of last year, it is the second largest on record, amounting to Rs. 92,49,993. If, however, the capital expenditure of 15·9 lakhs on water supply and drainage is deducted, the expenditure drops to 76·55 lakhs as against 81·58 lakhs last year. This economy, which was necessitated by the financial uncertainties of the year under consideration, was achieved partly by a reduction of activities in the various services. The expenditure on lighting decreased by 2·15 lakhs and on conservancy by 2·57 lakhs. The decrease under the head of conservancy is however largely due to the lower rates for fodder, and that under the head of lighting mainly to the fact that no sum was spent during the year under review in Mussooree and Dehra Dun comparable to the large expenditure of the preceding year from special grants and loans on the hydro-electric schemes. The completion of the electric lighting installations in Lucknow and Allahabad was delayed by the difficulties of obtaining plant but these have now been partially overcome and the installations are expected to be in working order before long. The reduction by Rs. 36,000 of expenditure on markets and slaughter houses is regrettable in view of the assistance derived from these forms of municipal enterprise towards the lightening of the burden of taxation. Arboriculture, wells and hospitals and dispensaries all suffered from the necessity of retrenchment. The cost of general administration and collection though very slightly lower than during the last year is still high in comparison with the amount collected. The abolition of octroi, however—and more especially in those towns where the percentage of refunds to gross income is large—will permit of the introduction of systems of taxation under which the collection charges will form a much smaller proportion of the total income derived from them.

Public Works water and drainage.

8. The expenditure on public works totalled 10·27 lakhs as against 12·48 lakhs last year and 13·07 lakhs the previous year. The Lieutenant-Governor regrets to observe that several boards are failing in the elementary duty of maintaining their roads in good condition. In Nawabganj, where only 1/3rd of last year's expenditure was incurred, the roads are reported to be a disgrace. In Khairabad also the metalled roads are being starved. In Jhansi the expenditure on roads has fallen off considerably with the result that many are in a deplorable condition, while according to the Commissioner few towns have worse roads than Banda. In the Allahabad, Meerut and Rohilkhand divisions a noticeable decline of expenditure under this head has taken place. In the towns of Agra and Fyzabad, on the other hand, further attention has been bestowed on roads with good results. Well considered schemes of road repairs to be undertaken annually with careful estimates of the recurring charges involved are still lacking in many municipalities and would be of great assistance towards the maintenance of a reasonable standard of excellence.

The year has not been noteworthy in the department of public buildings, though mention should be made of Pilibhit which has completed

a new town hall and municipal office at a further cost of Rs. 13,600 and are now in possession of an excellent building well suited to their purpose. It has however been one of great activity in the prosecution of water supply and drainage schemes. Allahabad, Benares and Bahraich all made further progress with their drainage schemes though the latter is still unable to afford the necessary complement of a flushing scheme. In Lucknow the water supply is deficient on account of the difficulty in obtaining machinery for pumping water from the tube wells. In Unao the tube well has been completed at a considerable cost but no provision has so far been made for distributing the water. In Koil-Aligarh the tube wells and the central pump are nearing completion. Any judgement, therefore, on the success of tube wells in these three places would be premature although the tests applied have yielded good results in all. In Allahabad trouble was experienced owing to a serious breakdown in the new engine at Karela Bagh, necessitating a temporary shortening in the hours of supply. The new engine has since been completely taken down and repaired but other difficulties connected with the water supply are not yet solved and have been seriously increased by the very heavy floods of the last monsoon. Agra spent 2·36 lakhs in water works construction. Progress is being made, though not of a very rapid order, in carrying out the improvement scheme; the work of laying pipes has been completed and the scheme should be in full working order by the end of 1917. Hopes had been entertained of supplementing the supply to the higher zones of the city from tube wells but experiments have proved that no good results could be expected from their construction.

The experience of the year has further emphasized the need of a special agency for the supervision of water supply installations, which require a continuous attention such as it is impossible for the Sanitary Engineer to Government to find time for. Many towns have passable systems of water-supply but in the larger cities the demand is tending to outgrow the supply, the reserve of power is seldom adequate, and the problems of distribution and of avoiding waste are of ever growing difficulty. Drainage systems are still more backward than systems of water supply though municipal boards are becoming more and more alive to the benefits of a general drainage system—a luxury not as yet enjoyed by any city in the provinces. The history of municipalities during the coming years will be intimately concerned with the efforts made to convert the present shallow, badly graded and insufficient surface drains into a scientific sewerage system. The expense will be great but it should be repaid by the improvement in health of the large urban population and by the resulting advance in the general amenities of city life.

Education.

9. In the year 1914-15 the figures under this head were increased by the special non-recurring grant of one lakh made by the Government of India and the expenditure of the year under report has therefore fallen by nearly a lakh to Rs. 6,18,597, but the outlay is still considerably greater than in the two preceding years. The additional recurring grant of Rs. 80,000 in aid of primary education sanctioned in March, 1916, could not be utilised during the year. A part of this grant was expended in paying half the salaries of the new officers known as superintendents of schools, who were appointed in the municipalities of Allahabad, Lucknow and Benares, the boards having delegated, in certain cases with a sparing hand, powers calculated to enable the superintendents adequately to supervise municipal education. One municipality, Cawnpore, declined to receive a grant on the conditions named and it will be diverted to another city.

The variations in the expenditure on education as compared with the figures for the previous year are in general not large, but there are a few cases of substantial changes usually caused by the presence or absence of expenditure from the special grant made by the Government of India. In Bareilly the expenditure on education fell from Rs. 70,200 to Rs. 60,000 owing mainly to the fact that the large sums spent on

construction and repair of school buildings in 1914-15 were not repeated in the year under review. In Cawnpore the rise in expenditure of Rs. 16,000 was due mainly to an item of Rs. 10,000 for the construction and repair of schools, the item finding no counter-part in the previous year. In Allahabad the rise in expenditure from Rs. 25,700 to Rs. 32,900 was due to a similar reason.

The new Municipal Act lays down a standard of 5 per cent. on the normal income of a board as the sum which should be spent on the advancement of primary education. An examination of the statements shows that this standard is still far from being attained in many municipalities including some of the most important in the provinces. The first duty of municipal boards with respect to education is to make reasonable provision for primary education and when this has been fulfilled they are entitled to devote such further sums as are available to other educational objects.

The income from fees advanced from Rs. 32,531 to Rs. 37,391 which is equivalent to 6·05 per cent. of the total expenditure on education. The percentage is not high but it represents a by no means negligible contribution for the extension of education to the poorer classes of the community.

Vital statistics.

10. The special appendix dealing with this subject previously prescribed for municipal reports has been discontinued as the forms attached to the annual report of the Sanitary Commissioner give the same information for the calendar year. The birth rate has risen from 42·63, to 44·79 per thousand and is higher than any recorded during the last 35 years except in 1899, Firozabad and Etah heading the list with 68·90 and 63·47 respectively. Mussooree and Lakhimpur on the other hand return the remarkably low figures of 12·85 and 17·32, but defective registration is believed to be partially responsible for the unsatisfactory returns. The death rate has risen in a slightly larger proportion from 39·01 to 41·24 per thousand but no town reaches the figure of 93·45 per mille recorded last year for Chandpur. Chandpur is however second on the list with 65·58, being exceeded only by Khurja where 77·06 deaths per thousand were recorded. In these places as in Nagina the mortality was caused mainly by plague and fever. In Pilibhit and Brindaban, where the figures are over 60 per thousand, cholera and fever were the primary causes of the heavy mortality.

Although the infantile death rate decreased largely from 292·90 to 272·76, the figures still indicate a lamentable ignorance and carelessness on the part of the urban inhabitants of these provinces. In Lucknow, Rae Bareli and Shahabad, out of every three children born one died. Though vaccination undoubtedly did not reach a reasonable standard, this failure is not the only nor perhaps the main cause of the mortality. The indifference of the majority of the people to the importance of engaging trained midwives can be combated only by means of patient work and by the example of the more enlightened classes. It is a regrettable fact that in some places, such as Muttra, the efforts of the board to provide trained midwives have had to be relaxed owing to the failure of the public to avail themselves of such services, though rendered free of charge. In Benares the Commissioner reports that a district nurse is to be appointed, but that until a serious attempt is made to improve the conditions attending child-birth and to provide properly trained midwives, there is little hope of any material reduction in the death rate.

General.

11. The death of Rai Bahadur Nathi Mal was a severe loss to the provinces and more especially to the municipality of Khurja for which he had worked so long. In gratefully acknowledging the services of the other gentlemen who have evinced special interest in the work of administration, the Lieutenant-Governor wishes specially to single out at

this juncture a class which, connected with municipalities since their inception, is about to disappear. It is largely owing to the guiding hand of the official chairman that municipalities have now reached a position when that guidance can be withdrawn, and in dealing with the many difficulties which will meet them in the future municipal boards will doubtless remember with gratitude what in the past they have sometimes been inclined to ignore, the wise control and the singleness of purpose of their official heads. In their absence the responsibilities resting on the non-official members will be greater and more direct; but the Lieutenant-Governor trusts that they will guard against the more immediate perils, the danger that public spirit may be stifled by the factious opposition which has been evident in several municipalities, that enthusiasm for increased responsibility may be accompanied by distaste for increased work, and that the repositories of executive power may be hampered in their activities by jealousy of their authority. If these dangers are steadily watched and averted, the work of self-government ought to be fruitful in good results. It has the kindliest wishes of the Local Government.

ORDER.—Ordered that a copy of this resolution be forwarded to all Commissioners of divisions for information and communication to the chairmen of municipal boards.

Ordered also that a copy be published in the *United Provinces Government Gazette* for general information.

By order of the Hon'ble the Lieutenant-Governor, United Provinces.

A. W. PIM,

Secy. to Govt., United Provinces.

Abstract of statement no. I showing the constitution of municipal boards (1915-16).

Number of municipalities under Act I of 1900	...	...	84
Population within municipal limits	...		2,982,309
Number of towns of which the municipal boards are—			
(*a*) Elected	...	...	...
(*b*) Elected and appointed	...		83
(*c*) Appointed	...	...	1

Aggregate number of members of municipal boards—			
(*a*) *Ex officio*	...	...	81
(*b*) Elected	...	...	842
(*c*) Nominated	...	...	193
Of the above—			
(*d*) Officials	...	...	142
(*e*) Non-officials	...	...	974
(*f*) Europeans	...	...	100
(*g*) Indians	...	...	1,016

Abstract of statement no. II showing the system of taxation in force and giving the provincial totals of income (1915-16).

System of taxation.	Municipalities.
Octroi in force in ...	35
Tax on houses and lands in force in ...	29
Tax on animals and vehicles in force in	30
Tax on professions and trades in force in	58
Tolls on roads and ferries in force in ...	8
Water rate in force in	8
Conservancy (including scavengering and latrines) rates in force in	8
Tax on lake frontage and boats in force in	1
Tax according to circumstances and property in force in	31
Terminal tax in force in	1
Terminal toll in force in	1
Pilgrims' tax in force in	3
Tax on animals for slaughter in force in	1

Total income.	Rs.
Octroi, class I	15,86,553
Octroi, class II	1,92,536
Octroi, class III	1,62,987
Octroi, class IV	2,79,863
Octroi, class V	2,14,619
Octroi, class VI	75,229
Octroi, class VII	5,09,363
Octroi, class VIII	1,03,830
Composition for octroi	17,689
Tax on houses and lands	4,28,841
Tax on animals and vehicles	98,669
Tax on professions and trades ...	1,83,168
Tolls on roads and ferries	1,63,684
Water rate	5,57,579
Conservancy (including scavengering and latrine) rates	68,473
Tax on lake frontage and boats ...	960
Tax according to circumstances and property	3,45,308
Terminal tax	3,46,917
Terminal toll	55,890
Pilgrims' tax	93,397
Tax on animals for slaughter	7,063
Realizations under special Acts ...	1,40,835
Revenue derived from municipal property and powers apart from taxation ...	19,89,576
Grants and contributions (for general and special purposes)	15,68,157
Miscellaneous	2,51,077
Total income of the year excluding opening balance	94,42,263
Extraordinary and debt	10,59,139
Total receipts excluding opening balance ...	1,05,01,402
Total receipts including opening balance ...	1,39,75,103

	Rs.	a.	p.
Incidence of taxation per head of population	1	13	6
Incidence of income per head of population	3	2	9

Abstract of statement no. III giving the provincial totals of expenditure (1915-16).

	Rs.
General administration and collection charges.	
Office establishment, inspection, honorary magistrates' establishment	4,48,795
Collection of taxes (including bonded warehouses, establishment, purchase of account books and money boxes, repairs to outposts, etc.) ...	4,01,466
Collection of tolls on roads and ferries	17,379
Survey of land	24,433
Refunds (other than octroi) ...	34,145
Pensions and gratuities... ...	3,933
Annuities	1,052
Public safety.	
Fire (establishment, purchase of fire engines, buckets, repairs, etc.) ...	6,648
Lighting (establishment, purchase of lamps, oil, repairs, etc.) ...	5,79,314
Police (establishment, purchase of clothing, repairs to outposts, etc.)...	739
Rewards for the destruction of wild animals and snakes	786
Public health and convenience.	
Water supply... Capital outlay ...	10,49,668
Water supply... Establishment ...	6,43,310
Drainage ... Capital outlay ...	5,39,360
Drainage ... Establishment ...	1,05,757
Conservancy (including road cleaning and watering) and latrines ...	14,42,311
Charges on account of health officers and sanitary inspectors ...	1,16,091
Hospitals and dispensaries ...	1,82,684
Plague charges	844

Public health and convenience—(concluded).	Rs.
Vaccination ...	29,966
Other sanitary requirements ...	76,098
Markets and slaughter-houses ...	1,11,347
Pounds	25,717
Dâk bungalows and sarais ...	6,175
Arboriculture, public gardens and experimental cultivation ...	93,936
Veterinary charges	4,059
Registration of births and deaths ...	17,320
Public works	10,27,844
Public instruction	6,18,597
Contributions	2,30,322
Miscellaneous.	
Interest on loans. For previous year ...	100
Interest on loans. For current year ...	4,94,523
Actual cost of work done for private individuals	86,369
Miscellaneous	14,09,897
Total expenditure	92,49,993
Extraordinary and debt.	
Investments	3,28,123
Payment to sinking fund	17,531
Repayment of loans	6,54,896
Advances	28,185
Total disbursements	1,03,91,261
Balance.	
Deposits	1,70,645
Actual balance	34,13,197
GRAND TOTAL ...	1,39,75,103

STATEMENT No. I.

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March, 1916.*

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-officials.	Elected official.	Nominated non-official.	Nominated official.	Ex officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
MEERUT.																							
Dehra Dun	1	Dehra ...	Act I of 1900.	30,301	...	1	...	...	2	2	13	17	4	13	6	11	25	1	...	65·57	62·46	63·31	
	2	Mussooree ...		17,420	...	1	...	...	2	1	11	14	3	11	11	3	33	2	2	49·46	60·75	58·49	
Saharanpur	3	Saharanpur ...		62,850	...	1	...	...	...	4	12	16	1	15	2	14	22	1	...	81	63·17	65·17	
	4	Hardwar Union		28,682	...	1	...	...	...	4	12	16	1	15	1	15	21	...	...	33·33	66·66	59·54	
	5	Deoband ...		18,614	...	1	...	...	1	1	8	10	1	9	...	10	20	...	...	85·00	71·67	74·09	
	6	Roorkee ...		13,850	...	1	...	...	...	3	9	12	2	10	1	11	23	...	...	74	83	48	
Muzaffarnagar.	7	Muzaffarnagar...		23,811	1	...	...	...	1	2	9	12	2	10	...	12	23	2	...	34·78	57·71	54·18	
	8	Kandhla ...		8,691	...	1	...	...	1	1	8	11	2	9	...	11	16	...	...	59·38	68·75	65·62	
	9	Kairana ...		16,293	...	...	1	...	1	1	8	10	1	9	...	10	24	2	2	54·16	60·42	59·85	
Meerut ...	10	Meerut ...		76,755	...	1	...	...	3	2	16	21	4	17	4	17	24	3	...	23·96	57·60	51·19	
	11	Ghaziabad ...		11,304	1	...	...	...	1	1	9	11	1	10	...	11	36	5	...	8·59	85·97	94·56	
	12	Hapur ...		19,142	...	...	1	...	1	2	9	12	1	11	...	12	20	...	...	45·00	55·00	54·00	

Bulandshahr	13	Bulandshahr ...		19,383	...	...	1	...	1	...	6	7	1	6	...	7	21	...	...	8·93	68·45	77·38
	14	Khurja ...		27,387	1	...	...	...	1	1	9	11	1	10	...	11	25	4	...	5·81	58·9	64·71
	15	Sikandrabad ...		18,946	...	...	...	1	1	1	6	8	1	7	...	8	22	...	...	86·36	64·94	69·69
		Divisional total	...	393,429	3	8	3	1	16	27	145	188	26	162	25	163	355	20	4	...	...	...
AGRA. Aligarh ...	16	Koil (Aligarh)		64,825	...	1	...	...	2	2	12	16	2	14	3	13	20	...	...	43·33	70·71	65·88
	17	Hathras ...		37,854	...	1	...	...	1	3	12	16	1	15	1	15	32	6	5	68·75	50·83	52·94
	18	Atrauli ...		15,730	...	1	...	...	1	1	9	11	1	10	...	11	27	...	...	85·18	72·59	81·11
	19	Sikandra Rao ...		10,109	...	...	1	...	1	1	9	11	1	10	...	11	21	...	...	24	71	67
Muttra ...	20	Muttra ...		54,332	...	1	...	...	3	1	12	16	3	13	1	15	23	...	...	43·48	69·23	65·17
	21	Brindaban ...		18,443	...	1	...	...	2	1	9	12	2	10	1	11	29	2	...	29·88	64·48	56·49
Agra ...	22	Agra ...	Act I of 1900.	163,935	...	...	...	1	2	3	16	21	2	19	3	18	24	...	3	33·3	80·04	67·04
	23	Firozabad ...		13,571	...	...	1	...	1	1	9	11	2	9	...	11	26	...	...	65·38	67·31	66·99
Mainpuri ...	24	Mainpuri ...		16,154	...	...	1	...	...	2	8	10	...	10	...	10	54	5	10	...	41·93	41·93
Etah ...	25	Etah ...		7,295	...	...	1	...	2	...	8	10	2	8	...	10	24	...	...	47·91	80·55	74·62
	26	Soron ...		11,524	...	1	...	...	1	1	6	8	1	7	...	8	24	...	...	58·33	74·70	70·83
	27	Kasganj ...		16,429	...	1	...	...	2	1	8	11	3	8	2	9	21	...	...	69·84	64·28	65·81
	28	Jalesar ...		13,283	...	1	...	...	1	1	6	8	1	7	...	8	30	2	...	95·4	88·2	92
		Divisional total	...	443,484	...	8	4	1	19	18	124	161	21	140	11	150	355	15	18	...	...	...

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March,* 1916—(continued).

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
ROHILKHAND. Bareilly ...	29	Bareilly ...		117,521	...	...	1	.	...	6	18	24	1	23	3	21	24	...	1	50·00	66·12	65·52	
Bijnor ...	30	Bijnor ...		17,439	1	...	.		...	3	9	12	1	11	...	12	34	4	4	29·00	63·00	61·00	
	31	Chandpur ...		11,832	1	...	...	...	...	2	9	11	...	11	...	11	42	4	...	100·00	21·05	21·13	
	32	Dhampur ...		7,548	...	1	...	...	...	3	9	12	1	11	...	12	31	...	...	74·19	76·54	76·34	
	33	Nagina ...		19,625	...	1	...	...	...	3	9	12	2	10	1	11	25	...	...	56·00	75·00	72·00	
	34	Najibabad ...		18,460	1	...	...	...	...	3	9	12	...	12	...	12	26	2	...	...	64·00	64·00	
Budaun ...	35	Budaun ...		38,230	1	...	...	...	1	2	9	12	2	10	1	11	23	3	3	11·00	62·40	54·00	
	36	Ujhani ...		8,274	1	...	...	...	...	2	6	8	...	8	...	8	22	1	...	...	62·5	62·5	
	37	Sahaswan ...	Act I of 1900.	18,009	...	1	...	...	1	2	9	12	1	11	1	11	24	1	1	81·25	61·66	64·93	
Moradabad ...	38	Moradabad ...		81,168	...	...	...	1	2	2	13	17	2	15	1	16	14	...	1	48·00	55·00	53·00	
	39	Chandausi ...		22,255	1	...	...	...	...	3	9	12	...	12	...	12	20	...	...	...	80·00	80·00	
	40	Amroha ...		42,410	...	1	...	...	1	2	10	13	1	12	1	12	22	...	...	54·50	62·80	62·23	
	41	Sambhal ...		45,276	...	...	1	...	1	2	10	13	1	12	...	13	27	2	2	55·50	90·12	95·61	

	Shahjahanpur.	42	Shahjahanpur ...		71,778	...	1	...	...	...	4	12	16	1	15	1	15	28	...	...	46·42	71·19	68·27
		43	Tilhar ...		18,446	...	1	...	...	1	1	8	10	1	9	1	9	17	2	2	73·30	60·00	66·30
	Pilibhit ...	44	Pilibhit ...		31,554	...	1	...	...	...	3	9	12	...	12	...	12	21	...	...	...	95·92	95·92
		45	Bisalpur ...		10,086	...	1	...	...	1	1	9	11	1	10	...	11	32	12	...	80·00	56·00	60·00
			Divisional total	...	579,911	6	8	2	1	8	44	167	219	15	204	10	209	452	31	14	...	...	...
Allahabad.	Etawah ...	46	Etawah ...		45,350	...	1	...	...	2	1	10	13	3	10	1	12	22	...	...	83·33	79·75	80·15
	Cawnpore...	47	Cawnpore ...		195,498	...	...	...	1	1	6	21	28	2	26	5	23	66	7	7	58	54	15
	Fatehpur ...	48	Fatehpur ...	Act I of 1900.	16,939	1	...	...	...	...	2	8	10	1	9	...	10	31	...	2	54·84	62·72	61·94
	Farrukhabad	49	Fatehgarh-cum-Farrukhabad.		56,573	...	...	1	...	1	2	12	15	1	14	2	13	19	1	...	26	59	54
	Allahabad ...	50	Allahabad ...		159,701	...	...	...	1	2	5	21	28	7	21	7	21	31	1	1	50·3	62·05	58·8
			Divisional total	...	474,061	1	1	1	2	6	16	72	94	14	80	15	79	169	9	10	...	...	...
	Banda ...	51	Banda ...		21,061	...	...	1	...	...	3	12	15	3	12	1	14	34	5	3	24·5	45·0	41·2
		52	Jhansi ...		58,236	...	...	1	...	2	4	10	16	2	14	5	11	23	4	1	8·70	51·01	46·04
Jhansi.	Jhansi ...	53	Lalitpur ...		12,449	...	...	...	1	3	8	...	11	3	8	2	9	28	1	...	41·07	75·0	63·69
		54	Mau ...	Act I of 1900.	12,927	...	1	...	...	...	2	6	8	2	6	...	8	15	...	...	67·0	63·0	61·0
		55	Orai ...		9,151	...	...	1	...	2	...	6	8	2	6	...	8	22	...	...	50·00	74·24	68·18
	Jalaun ...	56	Kalpi ...		10,568	...	...	...	1	2	...	6	8	3	5	...	8	21	...	...	73·02	57·14	63·10
		57	Kunch ...		16,480	...	...	...	1	2	...	6	8	2	6	...	8	19	...	...	61·11	74·56	70·39
			Divisional total	...	140,872	...	1	3	3	11	17	46	74	17	57	8	66	162	10	4	...	...	...

STATEMENT NO. 1.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March, 1916*—(continued).

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
BENARES.																							
Benares ...	58	Benares ...	Act I of 1900.	199,868	...	...	...	1	...	6	21	27	2	25	2	25	38	4	1	31·68	63·84	39·45	
Mirzapur ...	59	Mirzapur ...		55,304	...	1	...	...	...	2	12	14	3	11	3	11	24	3	3	28·13	56·82	49·17	
Jaunpur ...	60	Jaunpur ...		32,880	...	...	1	...	1	3	12	16	2	14	...	16	33	6	6	10·60	50·65	45·64	
Ghazipur ...	61	Ghazipur ...		22,165	...	1	...	...	1	3	12	16	2	14	1	15	22	...	5	42·42	50·65	49·19	
Ballia ...	62	Ballia ...		16,684	...	1	...	...	...	2	9	11	2	9	...	11	20	...	...	14·58	43·75	58·32	
		Divisional total...	...	326,901	...	3	1	1	2	16	66	84	11	73	6	78	137	13	15	...	...	...	
GORAKHPUR.																							
Gorakhpur	63	Gorakhpur ...	Act I of 1900.	48,358	1	...	...	...	...	5	15	20	1	19	1	19	30	3	...	65	58·07	58·73	
Azamgarh ...	64	Azamgarh ...		10,834	...	1	...	...	1	2	9	12	2	10	2	10	23	...	...	67·39	80·70	78·26	
		Divisional total	...	59,192	1	1	...	...	1	7	24	32	3	29	3	29	53	3	...	...	...	...	

KUMAUN.	Almora ...	65	Almora ...	Act I of 1900.	7,745	...	...	1	...	...	3	9	12	1	11	2	10	22	2	2	13·63	64	60
	Naini Tal	66	Naini Tal ...		16,788	...	...	...	1	2	3	5	10	4	6	6	4	22	1	1	39·01	84·84	64·05
		67	Kashipur ...		12,773	...	...	1	...	2	1	9	12	3	9	...	12	22	...	...	16·01	61·57	53·35
			Divisional total	...	37,306	...	...	2	1	4	7	23	34	8	26	8	26	66	3	3	...	...	...
LUCKNOW.	Lucknow...	68	Lucknow ...	Act I of 1900.	240,016	...	...	...	1	2	6	24	32	4	28	5	27	49	3	2	45	54	53
	Unao ...	69	Unao ...		11,809	...	...	1	...	...	3	9	12	2	10	...	12	23	1	1	8·69	47·82	56·51
	Rae Bareli	70	Rae Bareli ...		17,329	...	...	1	...	...	3	9	12	1	11	...	12	27	2	...	22	8·00	8·62
	Sitapur ...	71	Sitapur ...		19,856	...	1	...	...	2	1	9	12	2	10	1	11	26	2	...	40	65	60
		72	Khairabad ...		12,769	1	...	...	...	1	2	9	12	1	11	1	11	74	1	32	...	46·45	42·57
	Hardoi. ...	73	Hardoi ...		13,855	1	...	...	...	...	3	9	12	2	10	1	11	23	1	1	·3	6·3	6·6
		74	Shahabad ...		19,545	...	1	...	...	1	2	9	12	2	10	1	11	19	...	...	1·1	6·6	7·7
		75	Sandila ...		15,241	1	...	...	...	...	3	9	12	...	12	...	12	22	...	...	...	7·7	7·7
	Kheri ...	76	Lakhimpur ...		11,431	1	...	...	...	1	1	8	10	2	8	...	10	13	1	1	·55	4·7	5·3
			Divisional total	...	361,851	4	2	2	1	7	24	95	126	16	110	9	117	276	11	37	...	...	...
FYZABAD.	Fyzabad ...	77	Fyzabad ...	Act I of 1900.	62,567	1	...	...	...	2	2	14	18	2	16	2	16	25	...	1	20	72	66
		78	Tanda ...		19,378	...	1	...	...	1	2	10	13	2	11	...	13	22	...	...	91	73	77
	Gonda	79	Gonda ...		12,567	1	...	...	...	1	2	9	12	1	11	1	11	28	4	...	58	53	53
		80	Balrampur ...		13,937	1	...	...	...	...	2	9	11	...	11	...	11	15	...	...	...	60	60

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March,* 1916—(concluded).

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
FYZABAD—(concluded). Bahraich ...	81	Bahraich ...	Act I of 1900.	26,907	...	1	...	...	1	2	10	13	2	11	1	12	30	4	...	29	53	48	
Sultanpur ...	82	Sultanpur ...		9,519	1	...	...	...	1	2	10	13	2	11	...	13	18	3	1	28	54	50	
Partabgarh	83	Bela (Partabgarh).		6,300	1	...	...	...	...	3	9	12	1	11	...	12	21	...	...	38	77	74	
Bara Banki	84	Nawabganj (Bara Banki).		14,127	1	...	...	...	1	2	9	12	1	11	1	11	23	7	...	39	48	52	
		Divisional total ..	...	165,302	6	2	...	...	7	17	80	104	11	93	5	99	182	18	2	...	...	...	
		GRAND TOTAL...	...	2,982,309	21	34	18	11	81	193	842	1,116	142	974	100	1,016	2,187	133	107	...	...	...	

STATEMENT No. II.

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates				
									Octroi
					(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun	Dehra ...	1	1,16,181	28,917	2,570	3,112	3,589	3,127
		Mussooree ...	2	1,46,935	...	...	...	...	...
	Saharanpur	Saharanpur ...	3	47,728	40,854	3,659	1,764	5,951	10,862
		Hardwar Union	4	1,03,973	26,347	348	1,637	3,762	1,423
		Deoband ...	5	18,306	...	...	...	...	...
		Roorkee ...	6	24,830	...	...	...	...	...
	Muzaffarnagar.	Muzaffarnagar...	7	19,294	...	...	...	...	...
		Kandhla ...	8	*8,683	...	...	...	...	...
		Kairana ...	9	3,399	...	...	...	...	...
	Meerut ...	Meerut ...	10	38,088	85,383	2,632	9,091	17,572	13,289
		Ghaziabad ...	11	6,563	...	...	...	...	...
		Hapur ...	12	43,032	25,508	471	519	3,682	2,020
	Bulandshahr	Bulandshahr ...	13	4,010	...	...	...	...	...
		Khurja ...	14	26,865	18,443	...	741	2,508	1,585
		Sikandrabad ...	15	(a)17,396	...	...	...	...	...
		Divisional total	...	6,25,283	2,25,452	9,680	16,864	37,064	32,306
AGRA.	Aligarh ...	Koil (Aligarh)	16	82,865	54,955	25,859	3,507	6,683	4,973
		Hathras ...	17	21,518	27,598	...	1,379	2,537	4,025
		Atrauli ...	18	3,426	...	...	...	...	...
		Sikandra Rao...	19	8,200	...	...	...	...	...
	Muttra ...	Muttra ...	20	7,364	42,484	2,870	3,179	4,855	5,227
		Brindaban ...	21	14,716	12,444	122	1,199	2,657	702

* Includes Rs. 19 on account of uncashed cheques.

(a) This includes Rs. 22 on account of uncashed cheques in the last year.

(f)	(g)	(h)	(i)		Serial number of municipality.
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.	Total.	
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
2,847	20,289	3,016	...	67,467	1
...	...	...	...	...	2
4,690	16,415	2,474	500	87,169	3
705	7,809	2,242	...	44,273	4
...	...	...	...	...	5
...	...	...	...	...	6
...	...	...	...	...	7
...	...	...	...	...	8
...	...	...	...	...	9
4,803	32,116	2,749	2,235	1,69,870	10
...	...	...	...	...	11
556	4,337	887	...	37,980	12
...	...	...	...	...	13
677	5,026	1,029	...	30,009	14
...	...	...	...	...	15
14,278	85,992	12,397	2,735	4,36,768	...
1,958	12,006	7,034	75	1,17,050	16
1,084	1,263	2,003	...	39,889	17
...	...	...	...	...	18
...	...	...	...	...	19
1,738	9,860	3,206	15	73,434	20
348	3,153	626	10	21,261	21

Serial number of municipality.	Municipal rates and taxes—						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	6,097
2	43,494	3,468	...	90,002	21,870	...	21,559
3	2,478	...	...	...	...	...	...
4	...	...	...	...	...	...	...
5	5,457	...	12,920	...	...	...	...
6	8,730	...	6,750	...	...	...	...
7	9,672	311	14,394	...	...	...	...
8	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...
10	20,546	...	...	...	...	...	...
11	3,211	...	10,436	...	...	...	...
12	...	...	7,597	...	...	...	...
13	3,637	...	9,631	...	...	...	...
14	...	...	...	...	...	...	...
15	4,004	...	9,480	...	...	...	...
...	1,01,229	3,779	71,208	90,002	21,870	...	27,656
16	...	...	586	...	...	...	...
17	...	1,045	10,925	...	...	...	...
18	...	...	79	...	...	...	...
19	...	...	50	...	...	...	...
20	...	...	157	...	...	...	...
21	...	...	247	...	...	...	...

(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.	N
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	...	...	...	73,564	1	
...	...	...	...	...	7,063	....	1,87,456	2	
...	...	...	...	...	...	...	89,647	3	
...	...	...	...	56,763	...	...	1,01,036	4	
...	...	...	...	...	...	...	18,377	5	
...	...	...	...	...	...	...	15,480	6	
...	...	...	...	...	...	...	24,377	7	
...	7,076	...	...	...	...	...	7,076	8	
...	11,892	...	...	...	...	...	11,892	9	
...	...	...	...	...	...	...	1,90,416	10	
...	...	...	...	...	...	...	13,647	11	
...	...	...	...	...	...	...	45,577	12	
...	...	...	...	...	...	...	13,268	13	
...	...	...	...	..	...	...	30,009	14	
...	...	...	...	...	...	...	13,484	15	
...	18,968	...	...	56,763	7,063	...	8,35,306	...	
...	...	...	...	...	...	...	1,17,636	16	
...	...	...	...	...	...	...	51,859	17	
...	9,855	...	...	...	...	...	9,934	18	
...	8,730	...	...	...	...	...	8,780	19	
...	...	...	...	...	...	...	73,591	20	
...	...	...	...	...	...	...	21,508	21	

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources—		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,346	1,567	130	...	3,043
2	125	...	52	5,527	5,704
3	1,423	771	143	...	2,337
4	1,829	763	65	1,283	3,940
5	726	19	70	...	815
6	443	541	...	48	1,032
7	621	39	155	...	815
8	279	...	...	...	279
9	694	....	31	...	725
10	823	1,452	114	...	2,389
11	458	50	33	...	541
12	284	73	111	...	468
13	477	593	...	169	1,239
14	880	150	116	...	1,146
15	257	685	28	...	970
...	10,665	6,703	1,048	7,027	25,443
16	728	394	...	160	1,282
17	638	350	...	68	1,056
18	266	58	...	24	348
19	433	102	...	...	535
20	1,387	1,987	...	272	3,626
21	527	113	...	66	706

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, sarais [rest houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
4,370	362	872	123	...	2,609	...	1
5,513	80	154	563	824	1,609	...	2
5,551	518	9,480	...	143	7,930	...	3
5,342	370	867	...	...	329	...	4
1,191	8	570	...	...	260	...	5
2,740	795	590	...	...	5,082	...	6
1,458	662	1,362	24	...	1,960	...	7
475	376	..	...	...	846	...	8
288	3	125	4	...	386	...	9
4,141	5,417	14,345	...	...	23,076	...	10
1,684	2,253	790	...	...	3,643	...	11
897	130	5,794	...	...	842	...	12
2,152	417	1,479	...	...	2,093	...	13
2,998	55	2,905	...	...	1,809	47	14
563	112	2,252	...	...	1,152	...	15
39,363	11,558	41,585	714	967	53,626	47	...
3,764	55,304	12,946	967	...	8,163	...	16
5,022	...	3,015	274	...	6,769	...	17
761	90	1,240	286	...	682	...	18
254	260	519	102	...	1,664	...	19
4,590	726	6,65 0	...	...	4,162	...	20
1,588	58	1,137	...	...	953	...	21

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,399	...	...	189	1,845	*35,080
2	4,649	158	...	...	...	*63,816
3	...	91	128	...	2,076	1
4	...	80	...	...	...	...
5	...	...	10	...	560	...
6	...	4	...	...	...	...
7	...	27	...	211	1,204	136
8	...	6	...	...	...	...
9	...	22	323	...	...	65
10	43,886	126	...	...	5,297	8
11	...	4	...	...	374	...
12	700	13	...	...	290	186
13	...	34	...	...	...	...
14	...	14	...	...	466	11
15	...	24	...	...	996	11
...	51,634	603	461	400	13,108	99,314
16	...	53	...	...	...	435
17	...	12	...	203	1,462	...
18	...	...	...	...	...	...
19	...	7	...	227	...	6
20	...	16	...	...	707	...
21	...	20	...	...	...	645

*Electric light.

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
567	...	...	...	...	48,416	1
435	...	...	...	...	77,801	2
1,758	7,983	...	...	...	35,659	3
1,351	5,519	...	...	...	13,858	4
584	...	...	...	...	3,183	5
241	...	...	...	...	9,452	6
425	14	...	...	...	7,483	7
81	...	...	...	...	1,784	8
331	25	...	...	...	1,572	9
949	682	...	...	...	97,927	10
66	...	...	...	172	8,986	11
164	389	...	...	...	9,405	12
541	...	...	...	...	6,716	13
998	...	...	...	...	9,303	14
949	...	...	...	...	6,059	15
9,440	14,612	...	...	172	3,37,604	...
1,037	8,743	...	...	...	91,412	16
1,321	228	350	...	...	18,656	17
56	539	...	...	...	3,654	18
330	17	...	...	...	3,386	19
2,008	6,328	...	...	...	24,602	20
713	2,114	144	...	...	7,372	21

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	18,000	1,490	...	330	...	...	...
2	20,000	1,570	415	...	...	...	...
3	600	3,220	...	...	...	650	...
4	89,598	2,265	...	...	...	...	2,036
5	2,210	1,300	...	...	...	...	...
6	9,694	1,110	...	...	...	...	...
7	...	1,440	...	...	...	...	900
8	...	875	...	...	...	...	...
9	...	1,300	...	...	408	...	...
10	1,680	3,605	...	...	...	...	...
11	...	625	...	...	...	...	...
12	...	1,055	...	...	...	...	...
13	...	1,345	...	...	...	...	2,000
14	...	1,730	...	...	...	...	...
15	...	1,055	...	100	...	...	...
...	1,41,782	23,985	415	430	408	650	4,936
16	...	3,555	...	...	...	...	...
17	...	2,165	...	...	...	...	...
18	...	1,250	...	...	...	...	...
19	...	720	...	...	...	...	...
20	1,63,216	3,125	...	...	...	...	5,120
21	1,900	1,010	...	...	...	...	...

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	19,820	2,000	1,671	3,671	1,48,514	1
...	...	21,985	54,619	1,063	55,682	3,48,628	2
...	...	4,470	186	11,567	11,753	1,43,866	3
...	...	93,899	...	726	726	2,13,459	4
...	...	3,510	...	421	421	26,306	5
...	...	10,804	...	1,089	1,089	37,857	6
...	...	2,340	838	186	1,024	36,039	7
...	...	875	51	373	424	10,438	8
...	...	1,708	123	105	228	16,125	9
...	...	5,285	800	2,276	3,076	2,99,093	10
...	...	625	...	314	314	24,113	11
...	...	1,055	...	...	...	56,505	12
...	...	3,345	68	57	125	24,693	13
...	...	1,730	33	489	522	42,710	14
...	...	1,155	396	281	677	22,345	15
...	...	1,72,606	59,114	20,618	79,732	14,50,691	...
...	...	3,555	...	621	621	2,14,506	16
126	...	2,291	...	2,424	2,424	76,286	17
...	...	1,250	...	111	111	15,297	18
...	...	720	14	190	204	13,625	19
...	...	1,71,461	659	469	1,128	2,74,408	20
...	...	2,910	11	...	11	32,507	21

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	77,000	...	...	...	...
2	...	16,000	...	...	55	110
3	...	...	...	...	...	14
4	...	...	...	...	...	...
5	...	...	...	...	...	...
6	...	...	...	...	...	145
7	...	...	...	...	...	...
8	...	5,000	...	...	...	...
9	...	...	...	...	...	...
10	8,451	...	...	...	...	...
11	...	...	...	...	...	...
12	...	...	...	...	...	...
13	...	...	...	...	...	...
14	...	...	...	...	...	...
15	...	...	...	...	...	...
...	8,451	98,000	...	...	55	269
16	...	...	...	...	...	...
17	...	...	...	...	...	...
18	...	...	...	...	...	...
19	...	...	...	...	...	...
20	1,68,719	1,50,000	...	...	...	...
21	44,050	...	...	...	...	...

of Agra and Oudh during the year ending the 31*st March,* 1916.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
492	77,492	2,26,006	3,42,187	2 7 0	4 14 6	1	Dehra ...	Dehra Dun	Meerut.
3,967	20,132	3,68,760	5,15,695	10 12 3	20 0 3	2	Mussooree ...		
917	931	1,44,797	1,92,525	1 6 9	2 4 6	3	Saharanpur ...	Saharanpur	
...	...	2,13,459	3,17,432	3 8 3	7 7 0	4	Hardwar Union		
177	177	26,483	44,789	0 15 9	1 6 6	5	Deoband ...		
73	218	38,075	62,905	1 1 9	2 11 9	6	Roorkee ...		
...	...	36,039	55,333	1 0 3	1 8 3	7	Muzaffarnagar	Muzaffarnagar.	
...	5,000	15,438	24,121	0 13 0	1 3 3	8	Kandhla ...		
150	150	16,275	19,674	0 11 9	0 15 9	9	Kairana ...		
...	8,451	3,07,544	3,45,632	2 7 9	3 14 3	10	Meerut ...	Meerut ...	
...	...	24,113	30,676	1 3 3	2 2 0	11	Ghaziabad ...		
...	...	56,505	99,537	2 6 0	2 15 3	12	Hapur ...		
...	...	24,693	28,703	0 11 0	1 4 3	13	Bulandshahr ...	Bulandshahr	
788	788	43,498	70,363	1 1 6	1 9 0	14	Khurja ...		
97	97	22,442	39,838	0 11 6	1 2 9	15	Sikandrabad ...		
6,661	1,13,436	15,64,127	21,89,410	2 2 0	3 11 0	...	Divisional total.		
...	...	2,14,506	2,97,371	1 13 0	3 5 0	16	Koil (Aligarh)	Aligarh ...	Agra.
1,231	1,231	77,517	99,035	1 6 0	2 0 3	17	Hathras ...		
...	...	15,297	18,723	0 10 0	0 15 6	18	Atrauli ...		
101	101	13,726	21,926	0 14 0	1 5 6	19	Sikandra Rao...		
677	3,19,396	5,93,804	6,01,168	1 4 3	4 11 6	20	Muttra ...	Muttra ...	
...	44,050	76,557	91,273	1 2 9	1 12 3	21	Brindaban ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates				
				(a)	(b)	(c)	(d)	(e)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*). Agra ...	Agra ...	22	4,33,133	1,91,834	18,439	14,340	17,349	6,605
	Firozabad ...	23	3,049	...	...	...	...	...
Mainpuri ...	Mainpuri ...	24	9,511	...	...	...	...	...
Etah ...	Etah ...	25	8,085	...	...	...	...	...
	Soron ...	26	17,522	...	...	...	...	...
	Kasganj ...	27	27,426	6,856	884	1,013	3,015	3,377
	Jalesar ...	28	7,468	...	...	...	...	...
	Divisional total	...	6,44,283	3,36,171	48,174	24,617	37,096	24,909
ROHILKHAND. Bareilly ...	Bareilly ...	29	58,126	80,292	11,985	14,436	22,133	17,724
Bijnor ...	Bijnor ...	30	8,915	...	...	...	...	...
	Chandpur ...	31	8,593	...	...	...	...	...
	Dhampur ...	32	11,598	...	...	...	...	...
	Nagina ...	33	8,443	...	...	...	...	...
	Najibabad ...	34	5,401	...	...	...	...	...
Budaun ...	Budaun ...	35	27,447	22,424	2,208	1,685	3,451	5,659
	Ujhani ...	36	12,419	...	...	...	...	...
	Sahaswan ...	37	5,612	...	...	...	...	...
Moradabad ...	Moradabad ...	38	11,541	48,701	5,239	2,901	8,305	7,987
	Chandausi ...	39	9,016	12,833	468	1,358	3,075	5,552
	Amroha ...	40	16,723	...	..	...	...	...
	Sambhal ...	41	23,170	...	...	...	...	...
Shahjahanpur.	Shahjahanpur...	42	19,910	30,674	3,949	3,003	8,334	13,548
	Tilhar	43	15,905	6,506	767	243	2,749	2,858

and taxes.					
Octroi.					
(*f*)	(*g*)	(*h*)	(*i*)	Total.	Serial number of municipality.
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
6,027	48,858	11,617	4	3,15,073	22
...	...	...	...	...	23
...	...	...	...	...	24
...	...	...	...	...	25
...	...	...	...	...	26
459	4,277	1,298	...	21,179	27
...	...	...	...	...	28
11,614	79,417	25,784	104	5,87,886	...
1,809	32,326	5,872	251	1,86,828	29
...	...	...	...	...	30
...	...	...	...	...	31
...	...	...	...	...	32
...	...	...	...	...	33
...	...	...	...	...	34
...	9,115	1,116	694	46,352	35
...	...	...	...	...	36
...	...	...	...	...	37
3,543	24,508	1,412	63	1,02,659	38
1,637	6,392	4,392	...	35,707	39
...	...	...	...	...	40
...	...	...	...	...	41
1,100	14,248	2,961	111	77,928	42
569	4,883	555	...	19,130	43

Serial number of municipality.	Municipal rates						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	55,343	11,637	...	...	94,621	...	5,318
23	...	371	74	...	...	...	...
24	1,578	...	196	...	...	...	...
25	...	...	119	...	...	...	...
26	...	776	91	...	...	...	...
27	...	977	872	...	...	...	...
28	...	119	...	...	...	...	...
...	56,921	14,925	13,396	...	94,621	...	5,318
29	6,435	...	4,172	...	...	...	...
30	...	...	...	...	...	...	...
31	...	413	170	...	...	...	...
32	...	...	149	...	...	...	...
33	...	...	234	...	...	...	...
34	...	...	...	...	...	...	...
35	115	...	451	...	...	...	...
36	...	...	47	...	...	...	...
37	...	...	...	...	...	...	...
38	...	3,824	54	...	...	...	3,217
39	...	740	735	7,604	...	...	...
40	...	...	...	...	...	...	...
41	...	...	...	...	...	...	...
42	953	...	3,542	...	...	...	...
43	...	...	1,392	...	...	...	...

and taxes—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	4,81,992	22
...	15,442	...	...	...	...	...	15,887	23
...	12,553	...	...	...	...	...	14,327	24
...	11,012	...	...	...	...	...	11,131	25
...	12,099	...	...	...	...	...	12,966	26
...	...	...	...	...	...	...	23,028	27
...	12,913	...	...	...	...	...	13,032	28
...	82,604	...	...	...	...	...	8,55,671	...
...	...	...	...	...	...	...	1,97,435	29
...	12,770	...	...	...	...	...	12,770	30
...	8,595	...	...	...	...	...	9,178	31
...	8,806	...	...	...	...	...	8,955	32
..	17,898	...	...	...	...	...	18,132	33
...	19,981	...	...	...	...	...	19,981	34
...	...	...	...	...	...	...	46,918	35
...	8,204	...	...	...	...	...	8,251	36
...	8,755	...	...	...	...	...	8,755	37
...	...	...	...	...	...	...	1,09,754	38
...	...	...	...	...	...	...	44,786	39
...	32,856	...	...	...	...	...	32,856	40
...	25,145	...	...	...	...	...	25,145	41
...	...	...	...	...	...	...	82,423	42
..	...	...	...	...	...	...	20,522	43

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
22	1,666	1,442	...	453	3,561
23	500	146	...	36	682
24	450	241	...	104	795
25	706	...	...	7	713
26	671	...	...	15	686
27	540	...	...	39	579
28	495	...	...	16	511
...	9,007	4,813	...	1,260	15,080
29	1,315	2,078	32	320	3,745
30	637	...	41	...	678
31	334	...	...	27	361
32	276	...	33	...	309
33	430	...	...	...	430
34	1,533	...	44	...	1,577
35	849	359	...	23	1,231
36	614	...	...	...	614
37	770	...	26	...	796
38	800	859	...	77	1,736
39	551	54	274	...	879
40	422	101	...	43	566
41	463	61	50	...	574
42	923	621	165	...	1,709
43	515	83	...	35	633

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, sarais [rest houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
53,294	58	6,969	...	...	5,129	...	22
416	111	599	...	...	1,130	...	23
1,236	356	1,319	...	...	149	...	24
3,637	828	832	...	180	1,025	...	25
240	22	1,975	21	...	852	...	26
633	23	3,711	...	...	1,160	...	27
735	616	509	46	...	283	...	28
76,170	58,452	40,836	1,696	180	32,121	..	...
25,768	2,681	13,096	16,114	...	10,250	...	29
1,309	451	713	...	...	1,702	...	30
259	99	284	...	...	510	...	31
683	30	371	...	...	165	...	32
76	485	458	108	...	1,044	...	33
219	307	371	...	...	1,592	...	34
19,608	696	4,383	...	...	2,448	...	35
4,415	308	855	...	...	181	...	36
4,569	116	1,945	...	...	635	...	37
2,993	2,125	13,971	6	...	7,154	...	38
2,288	131	1,428	...	...	1,235	...	39
387	26	257	...	...	848	...	40
308	20	1,194	...	...	597	...	41
38,962	1,016	5,920	560	...	5,891	...	42
2,625	116	3,231	...	...	3,619	...	43

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	47,532	124	...	...	490	...
23	...	7	...	242	...	...
24	...	10	...	...	...	...
25	...	27	...	1,262	...	...
26	...	22	1,205	...	...	...
27	...	10	...	...	...	113
28	...	19	...	18	...	...
...	47,532	327	1,205	1,952	2,659	1,199
29	...	209	...	...	837	...
30	...	11	...	...	...	...
31	...	17	...	...	...	...
32	...	18	...	...	...	...
33	...	10	...	...	...	...
34	...	11	...	...	...	...
35	...	15	...	...	201	1,229
36	...	6	...	120	469	...
37	...	5	...	...	...	...
38	...	25	...	158	1,057	...
39	...	...	...	...	...	...
40	...	34	...	...	323	...
41	...	27	...	...	...	...
42	...	21	...	...	...	36
43	...	9	...	2,685	...	...

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,066	1,467	...	...	...	1,18,129	22
343	...	...	...	...	2,848	23
288	123	...	...	...	3,481	24
299	...	...	...	245	8,335	25
343	...	...	...	52	4,732	26
872	875	...	...	...	7,397	27
157	...	...	...	88	2,471	28
10,833	20,434	494	...	385	2,96,475	...
2,220	...	...	298	...	71,473	29
155	...	...	...	...	4,341	30
46	...	...	...	...	1,215	31
36	...	...	...	...	1,303	32
230	...	...	...	...	2,411	33
258	147	...	...	...	2,905	34
...	...	...	...	...	28,580	35
738	...	...	...	...	7,092	36
134	...	...	...	...	7,404	37
712	2,744	...	...	...	30,945	38
733	...	...	...	...	5,815	39
209	...	...	...	...	2,084	40
69	35	...	...	...	2,250	41
807	...	...	...	...	53,213	42
164	...	...	...	...	12,449	43

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	1,47,098	7,740	...	2,900	...	...	...
23	243	770	...	...	...	...	2,350
24	...	1,105	...	...	...	...	...
25	3,385	630	...	300	...	...	...
26	...	720	...	...	...	...	...
27	171	1,010	...	...	...	...	...
28	...	960	...	...	...	...	...
...	3,16,013	24,760	...	3,200	...	...	7,470
29	9	12,230	...	500	...	...	...
30	...	1,200	...	25	...	...	...
31	...	915	...	39	...	...	...
32	...	530	...	59	...	...	...
33	...	1,300	...	65	...	...	...
34	...	1,345	...	...	...	...	...
35	...	1,225	...	...	...	670	...
36	...	575	...	...	...	...	...
37	...	1,395	...	...	...	...	...
38	600	7,965	...	...	...	...	...
39	6,500	1,200	...	...	...	...	...
40	...	3,075	...	...	...	...	...
41	...	3,365	...	...	...	...	...
42	260	3,845	...	225	320	...	...
43	...	1,155	...	...	80	...	...

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	1,57,738	30,266	2,096	32,362	7,93,782	22
...	...	3,363	309	624	933	23,713	23
...	...	1,105	...	...	...	19,708	24
...	...	4,315	438	31	469	24,963	25
...	...	720	129	177	306	19,410	26
...	...	1,181	...	...	...	32,185	27
...	...	960	50	975	1,025	17,999	28
126	...	3,51,569	31,876	7,718	39,594	15,58,389	...
...	...	12,739	2,558	6,346	8,904	2,94,296	29
...	...	1,225	51	407	458	19,472	30
...	...	954	...	115	115	11,823	31
...	...	589	5	200	205	11,361	32
...	...	1,365	200	189	389	22,727	33
...	...	1,345	...	485	485	26,293	34
...	..	1,895	...	974	974	79,598	35
...	...	575	...	1,409	1,409	17,941	36
...	..	1,395	143	291	434	18,784	37
...	...	8,565	45	2,973	3,018	1,54,018	38
...	...	7,700	...	482	482	59,662	39
...	...	3,075	30	1,622	1,652	40,233	40
...	.	3,365	...	242	242	31,576	41
...	...	4,650	65	313	378	1,42,373	42
...	...	1,235	...	396	396	35,235	43

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	1,50,000	...	...	...	...	...
23	...	...	...	...	...	...
24	...	...	...	...	...	...
25	...	...	...	...	...	...
26	...	...	...	...	...	...
27	...	...	...	...	...	...
28	...	...	...	...	...	...
...	3,62,769	1,50,000	...	...	...	...
29	...	...	...	...	...	...
30	...	...	...	...	...	49
31	...	...	...	...	...	...
32	...	...	...	...	...	...
33	...	...	...	...	...	...
34	...	...	...	...	...	174
35	...	...	...	...	...	...
36	...	...	...	...	...	...
37	...	...	...	...	40	...
38	...	...	...	...	1,245	...
39	...	...	...	...	...	...
40	...	...	...	...	...	...
41	...	...	...	...	...	...
42	...	...	...	...	...	...
43	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31st March, 1916—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
23,274	1,73,274	9,67,056	14,00,189	2 15 0	4 4 6	22	Agra ...	Agra ...	Agra—(concluded).
...	...	23,713	26,762	1 2 9	1 12 0	23	Firozabad ...		
...	...	19,708	29,219	0 14 3	1 3 6	24	Mainpuri ...	Mainpuri ...	
...	...	24,963	33,048	1 8 6	3 6 9	25	Etah ...	Etah ...	
...	...	19,410	36,932	1 2 0	1 11 0	26	Soron ...		
626	626	32,811	60,237	1 6 6	1 15 3	27	Kasganj ...		
245	245	18,244	25,712	0 15 6	1 5 9	28	Jalesar ...		
26,154	5,38,923	20,97,312	27,41,595	1 14 9	3 5 3	...	Divisional total.		
786	786	2,95,082	3,53,208	1 8 6	2 8 0	29	Bareilly ...	Bareilly ...	Rohilkhand.
...	49	19,521	28,436	0 11 9	1 1 9	30	Bijnor ...		
1,039	1,039	12,862	21,455	0 12 6	1 0 0	31	Chandpur ...		
96	96	11,457	23,055	1 3 0	1 8 0	32	Dhampur ...	Bijnor ...	
202	202	22,929	31,372	0 14 9	1 2 6	33	Nagina ...		
89	263	26,556	31,957	1 1 3	1 6 9	34	Najibabad ...		
5,354	5,354	84,952	1,12,399	1 3 6	2 1 3	35	Budaun ...		
...	...	17,941	30,360	1 0 0	2 2 9	36	Ujhani ...	Budaun ...	
295	335	19,119	24,731	0 7 9	1 0 9	37	Sahaswan ...		
514	1,759	1,55,777	1,67,318	1 5 9	1 14 3	38	Moradabad ...		
...	...	59,662	68,678	2 0 3	2 10 9	39	Chandausi ...	Moradabad	
524	524	40,757	57,480	0 12 6	0 15 3	40	Amroha ...		
3,738	3,738	35,314	58,484	0 9 0	0 11 3	41	Sambhal ...		
9,716	9,716	1,52,089	1,71,999	1 2 3	2 0 0	42	Shahjahanpur ...	Shahjahanpur.	
380	380	35,615	51,520	1 1 9	1 14 6	43	Tilhar ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates				
				(a)	(b)	(c)	(d)	(e)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND—(*concluded*). Pilibhit ...	Pilibhit ...	44	55,498	16,284	1,141	2,245	3,639	3,525
	Bisalpur ...	45	6,213	...	...	...	...	...
	Divisional total	...	3,04,530	2,17,714	25,757	25,871	51,686	56,853
ALLAHABAD. Etawah ...	Etawah ...	46	23,029	26,250	2,247	1,242	4,015	2,591
Cawnpore ...	Cawnpore ...	47	2,90,389	...	25,189	...	...	...
Fatehpur ...	Fatehpur ...	48	32,811	...	...	...	...	...
Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	49	15,662	40,072	3,149	3,251	6,242	2,067
Allahabad ...	Allahabad ...	50	2,83,756	1,23,525	12,917	13,156	19,507	16,667
	Divisional total	...	6,45,647	1,89,847	43,502	17,649	29,764	21,325
JHANSI. Banda ...	Banda	51	8,040	13,029	770	788	819	1,970
Jhansi ...	Jhansi	52	2,710	34,665	4,281	2,427	3,020	3,795
	Lalitpur ...	53	4,361	...	...	...	...	...
	Mau ...	54	11,974	...	...	...	...	...
Jalaun ...	Orai	55	2,549	...	...	...	...	...
	Kalpi	56	1,459	...	...	...	...	...
	Kunch... ...	57	6,016	...	...	...	...	...
	Divisional total	...	37,109	47,694	5,051	3,215	3,839	5,765
BENARES. Benares ...	Benares ...	58	1,65,366	1,82,346	8,166	15,935	40,414	15,263
Mirzapur ...	Mirzapur ...	59	34,070	48,143	2,749	11,819	2,656	6,934
Jaunpur ...	Jaunpur ...	60	15,982	19,276	1,894	4,038	3,514	1,625
Ghazipur ...	Ghazipur ...	61	17,248	14,352	1,280	1,256	2,270	1,393
Ballia ...	Ballia	62	32,496	...	...	...	...	...
	Divisional total	...	2,65,162	2,64,117	14,089	33,048	48,854	25,215

and taxes.

Octroi.

(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Composition for octroi.	Total.	Serial number of municipality.
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
1,392	10,026	2,366	3	40,621	44
...	...	...	...	...	45
10,050	1,01,498	18,674	1,122	5,09,225	...
1,385	18,848	4,150	65	60,793	46
...	...	...	...	25,189	47
...	...	...	...	...	48
...	908	...	...	55,689	49
6,960	39,101	6,647	3,387	2,41,867	50
8,345	58,857	10,797	3,452	3,83,538	...
699	5,587	435	...	24,097	51
2,715	13,565	1,551	213	66,232	52
...	...	...	...	...	53
...	...	...	...	...	54
...	...	...	...	...	55
...	...	...	...	...	56
...	...	...	...	...	57
3,414	19,152	1,986	213	90,329	...
6,282	39,363	14,219	1,921	3,23,909	58
2,134	19,879	...	107	94,421	59
805	11,579	762	593	44,086	60
697	4,985	1,193	247	27,674	61
...	...	...	...	...	62
9,918	75,807	16,174	2,868	4,90,090	...

Serial number of municipality.	Municipal rates						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on Professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
44	...	...	2,062	...	...	...	...
45	...	...	...	...	...	...	...
...	7,503	4,977	13,008	7,604	...	...	3,217
46	...	165	908	...	...	...	...
47	75,434	30,520	200	...	1,18,908	...	1,766
48	...	131	...	...	...	...	...
49	...	1,896	3,813	...	...	...	...
50	58,844	15,519	3,823	...	1,13,197	...	3,451
...	1,34,278	48,231	8,744	...	2,32,105	...	5,217
51	...	...	1,320	...	...	...	...
52	5,495	1,001	1,276	...	1,865	...	..
53	...	...	1,479	...	...	...	...
54	...	...	1,776	...	...	...	...
55	1,529	...	1,850	...	...	...	...
56	...	...	2,506	...	...	...	...
57	1,662	...	1,936	...	...	...	...
...	8,686	1,001	12,143	...	1,865	...	...
58	40,517	3,750	...	...	1,33,357	...	...
59	...	...	...	...	...	...	...
60	...	625	684	154	...	...	...
61	...	...	143	...	...	...	...
62	...	...	...	...	...	...	...
...	40,517	4,375	827	154	1,33,357	...	...

and taxes—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	42,683	44
...	7,106	...	...	...	...	...	7,106	45
...	1,50,116	...	...	...	...	...	6,95,650	...
...	...	...	...	...	...	...	61,866	46
...	...	3,46,917	55,890	...	...	...	6,54,824	47
...	13,202	...	...	...	...	...	13,333	48
...	...	...	...	...	...	...	61,398	49
...	...	...	...	...	...	...	4,36,701	50
...	13,202	3,46,917	55,890	...	...	...	12,28,122	...
...	...	...	...	...	...	...	25,417	51
...	...	...	...	...	...	...	75,869	52
...	6,140	...	...	...	...	...	7,619	53
...	7,548	...	...	...	...	...	9,324	54
...	4,695	...	...	...	...	...	8,074	55
...	2,101	...	...	...	...	...	4,607	56
...	7,292	...	...	...	...	...	10,890	57
...	27,776	...	...	...	...	...	1,41,800	...
...	...	...	...	28,550	...	...	5,30,083	58
...	...	...	...	...	...	...	94,421	59
...	...	...	...	...	...	...	45,549	60
...	...	...	...	...	...	...	27,817	61
...	6,711	...	...	...	...	...	6,711	62
...	6,711	...	...	28,550	...	...	7,04,581	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
44	1,162	419	146	164	1,891
45	499	...	...	152	651
...	12,093	4,635	811	841	18,380
46	2,105	334	...	212	2,651
47	4,499	1,802	...	180	6,481
48	843	305	...	42	1,190
49	1,872	462	...	129	2,463
50	1,309	8,600	...	80	9,989
...	10,628	11,503	...	643	22,774
51	1,112	...	33	...	1,145
52	1,419	730	19	69	2,237
53	1,898	30	165	...	2,093
54	594	...	152	407	1,153
55	1,651	72	56	...	1,779
56	574	...	100	...	674
57	473	...	122	...	595
...	7,721	832	647	476	9,676
58	1,416	1,904	329	2,041	5,690
59	1,389	608	...	...	1,997
60	286	567	43	53	949
61	628	170	120	...	918
62	358	115	159	...	632
...	4,077	3,364	651	2,094	10,186

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* [rest-houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
27,406	1,787	4,780	...	...	3,797	...	44
593	146	387	...	...	1,341	...	45
1,32,468	10,540	53,644	16,788	...	43,009	...	...
8,180	1,966	1,161	...	...	646	...	46
89,900	2,603	4,201	1,326	...	6,921	...	47
289	167	105	177	...	573	...	48
4,100	481	15,160	...	...	3,227	...	49
73,413	21,654	7,447	17	...	10,381	...	50
1,75,882	26,871	28,074	1,520	...	21,748	...	...
5,036	779	509	...	...	185	...	51
3,834	690	1,734	704	...	5,565	...	52
4,813	1,160	340	167	...	3,098	...	53
1,360	121	782	112	...	1,992	...	54
2,039	56	199	126	...	285	...	55
759	280	76	314	...	7,358	...	56
1,398	6	201	330	...	2,164	...	57
19,239	3,092	3,941	1,753	...	20,647	...	...
43,872	18,836	3,516	2,086	...	932	...	58
5,147	866	1,284	42	...	3,365	...	59
6,369	3,936	1,746	542	...	2,195	...	60
8,518	97	1,346	...	...	388	...	61
4,666	4,288	226	1,180	...	...	...	62
68,572	28,023	8,118	3,850	...	6,880	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
44	...	6	...	179	73	...
45	...	3	...	5	...	...
...	...	427	...	3,147	2,960	1,265
46	...	58	...	56	...	64
47	91,007	234	...	...	...	...
48	...	14	...	...	...	...
49	...	...	...	...	...	...
50	53,314	153	...	...	2,664	...
...	1,44,321	459	...	56	2,664	64
51	...	...	...	...	...	...
52	406	44	...	1,022	1,891	
53	...	5	...	1,683	...	...
54	...	9	...	1,223	...	...
55	...	79	...	524	...	...
56	...	4	...	...	518	82
57	...	59	...	2,393	...	853
...	406	200	...	6,845	2,409	935
58	4,259	1,680	...	...	3,856	...
59	2,077	41	...	...	...	...
60	...	12	...	...	263	111
61	...	43	...	...	...	...
62	...	15	16,432	...	...	9
...	6,336	1,791	16,432	...	4,122	120

powers apart from taxation—(*concluded*).

nes under Municipal nd other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
629	378	...	...	...	39,035	44
184	...	...	...	...	2,659	45
7,324	3,304	...	298	...	2,75,174	...
1,604	333	...	...	...	14,068	46
7,084	1,231	...	385	...	2,04,892	47
145	...	...	...	...	1,470	48
494	700	...	...	...	24,162	49
7,272	4,085	...	...	...	1,80,400	50
16,599	6,349	...	385	...	4,24,992	...
669	170	...	...	...	7,348	51
1,956	700	...	...	...	18,546	52
251	350	...	...	...	11,867	53
489	653	...	...	...	6,741	54
210	88	...	...	...	3,606	55
118	105	...	...	...	9,614	56
87	263	...	...	...	7,854	57
3,780	2,329	...	...	...	65,576	...
7,046	5,972	...	...	...	92,055	58
851	385	...	...	...	14,058	59
138	1,085	...	...	...	16,400	60
232	520	...	...	...	11,144	61
342	1,417	...	...	...	28,575	62
8,609	9,379	...	...	...	1,62,232	...

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
44	270	1,540	...	...	...	...	...
45	...	770	...	...	...	...	...
...	7,639	43,630	...	913	400	670	...
46	8,000	2,835	...	...	...	...	550
47	80,385	6,440	3,147	3,902	855	...	7,057
48	...	1,540	...	...	...	...	...
49	...	3,125	552	...	...	...	...
50	1,70,231	9,821	...	...	...	...	...
	2,58,616	23,761	3,699	3,902	855	...	7,607
51	...	1,250	...	...	...	...	...
52	1,730	3,075	...	...	242	...	...
53	...	675	...	88	...	...	...
54	...	675	...	163	84	120	...
55	...	575	...	81	...	...	...
56	...	675	...	...	...	...	...
57	...	1,060	...	...	...	...	...
...	1,730	7,985	...	332	326	120	...
58	44,000	10,366	...	...	...	...	...
59	23,660	1,440	...	2,000	...	...	2,107
60	650	1,585	...	...	...	...	...
61	...	1,200	...	...	...	...	...
62	960	...	...	...	244	...	...
...	69,270	14,591	...	2,000	244	...	2,107

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	1,810	4	833	837	86,256	44
...	...	770	...	204	204	11,390	45
...	...	53,252	3,101	17,481	20,582	10,63,038	...
...	...	11,385	...	1,773	1,773	91,743	46
...	240	1,02,026	157	4,179	4,336	9,72,559	47
...	...	1,540	336	115	451	17,984	48
...	...	3,677	92	412	504	92,204	49
...	...	1,80,052	2,614	2,602	5,216	8,12,358	50
...	240	2,98,080	3,199	9,081	12,280	19,86,848	...
...	...	1,250	...	708	708	35,868	51
...	...	5,047	14	736	750	1,02,449	52
...	...	763	...	11,563	11,563	33,905	53
...	...	1,042	...	8,202	8,202	26,462	54
...	...	656	...	63	63	14,178	55
...	...	675	...	...	...	15,570	56
...	...	1,060	...	...	...	20,399	57
...	...	10,493	14	21,272	21,286	2,48,831	...
...	...	54,366	19,695	8,862	28,557	7,10,751	58
...	...	29,207	27	4,856	4,883	1,44,566	59
...	...	2,235	...	809	809	65,942	60
...	...	1,200	523	535	1,058	42,137	61
...	...	1,204	...	...	...	37,122	62
...	...	88,212	20,245	15,062	35,307	10,00,518	...

Serial number of municipality.	Extraordinary and debt.					
		Loans.			Advances.	
	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
44	...	...	...	...	...	...
45	...	...	...	...	...	...
...	...	...	...	20	1,285	223
46	...	...	...	...	25	...
47	...	42,000	...	...	52	5,644
48	...	...	...	...	...	...
49	...	...	...	...	...	...
50	1,00,361	...	...	...	...	...
...	1,00,361	42,000	...	...	77	5,644
51	...	...	...	...	...	...
52	8,716	5,000	...	...	...	47
53	...	...	...	...	...	...
54	...	...	...	...	...	...
55	...	...	...	...	...	...
56	...	...	...	...	...	...
57	...	...	...	...	...	...
...	8,716	5,000	...	...	...	47
58	47,389	13,300	...	...	...	...
59	...	10,000	...	...	...	80
60	...	...	...	...	...	...
61	...	...	...	...	...	...
62	...	...	...	...	...	...
...	47,389	23,300	...	...	...	80

of Agra and Oudh during the year ending the 31*st March*, 1916—(continued)

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				ROHILKHAND—(*concluded*).
1,169	1,169	87,425	1,42,923	1 5 9	2 11 9	44	Pilibhit ...	Pilibhit ...	
...	...	11,390	17,603	0 11 3	1 2 0	45	Bisalpur ...		
23,902	25,410	10,88,448	13,92,978	1 3 3	1 13 3	...	Divisional total.		
...	25	91,768	1,14,797	1 5 9	2 0 6	46	Etawah ...	Etawah ...	ALLAHABAD.
4,487	52,183	10,24,742	13,15,131	3 0 3	4 15 9	47	Cawnpore ...	Cawnpore ...	
...	...	17,984	50,795	0 12 6	1 1 0	48	Fatehpur ...	Fatehpur ...	
1,115	1,115	93,319	1,08,981	1 0 6	1 8 9	49	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
1,150	1,01,511	9,13,869	11,97,625	2 8 9	5 1 6	50	Allahabad ...	Allahabad ...	
6,752	1,54,834	21,41,682	27,87,329	2 7 9	4 4 0	...	Divisional total.		
602	602	36,470	44,510	1 3 6	1 11 3	51	Banda ...	Banda ...	JHANSI.
1,587	15,350	1,17,799	1,20,509	1 1 3	1 9 0	52	Jhansi ...	Jhansi ...	
...	...	33,905	38,266	0 9 9	2 11 6	53	Lalitpur ...		
1,462	1,462	27,924	39,898	0 11 6	2 0 9	54	Mau ...		
1,241	1,241	15,419	17,968	0 14 0	1 8 9	55	Orai ...	Jalaun ...	
1,043	1,043	16,613	18,072	0 7 0	1 7 6	56	Kalpi ...		
...	...	20,399	26,415	0 10 6	1 3 9	57	Kunch ...		
5,935	19,698	2,68,529	3,05,638	0 14 9	1 10 3	...	Divisional total.		
1,214	61,903	7,72,654	9,38,020	2 10 6	3 8 9	58	Benares ...	Benares ...	BENARES.
2,368	12,448	1,57,014	1,91,084	1 11 3	2 9 9	59	Mirzapur ...	Mirzapur ...	
479	479	66,421	82,403	1 6 3	2 0 0	60	Jaunpur ...	Jaunpur ...	
27	27	42,164	59,412	1 4 0	1 14 6	61	Ghazipur ...	Ghazipur ...	
...	...	37,122	69,618	0 6 6	2 3 6	62	Ballia ...	Ballia ...	
4,088	74,857	10,75,375	13,40,537	2 2 6	3 0 0	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
					(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur	Gorakhpur ...	63	43,143	36,568	5,838	3,492	6,397	3,267
	Azamgarh...	Azamgarh ...	64	11,019	...	...	...	...	...
		Divisional total ...		54,162	36,568	5,838	3,492	6,397	3,267
KUMAUN.	Almora ...	Almora ...	65	16,940	...	...	...	...	...
	Naini Tal...	Naini Tal ...	66	55,017	...	...	...	...	...
		Kashipur ...	67	7,156	...	...	...	...	...
		Divisional total ...		79,113	...	...	...	...	...
LUCKNOW.	Lucknow ...	Lucknow ...	68	4,61,397	2,13,856	34,317	33,516	51,538	34,711
	Unao ...	Unao ...	69	4,566	...	...	...	...	...
	Rae Bareli	Rae Bareli ...	70	12,899	8,232	996	878	698	1,347
	Sitapur ...	Sitapur ...	71	23,254	...	...	...	...	...
		Khairabad ...	72	3,261	...	...	...	...	...
	Hardoi ...	Hardoi ...	73	3,335	...	...	...	...	...
		Shahabad ...	74	16,695	...	...	...	...	...
		Sandila ...	75	12,063	...	...	...	...	...
	Kheri ...	Lakhimpur ...	76	4,064	...	...	...	...	...
		Divisional total ...		5,41,534	2,22,088	35,313	34,394	52,236	36,058

rates and taxes					
Octroi.					Serial number of municipality.
(*f*)	(*g*)	(*h*)	(*i*)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
3,823	14,561	2,097	69	76,112	63
...	...	...	...	...	64
3,823	14,561	2,097	69	76,112	...
...	...	...	...	...	65
...	...	...	...	...	66
...	...	...	...	...	67
...	...	...	...	...	...
11,418	52,334	8,787	6,732	4,47,209	68
...	...	...	...	...	69
363	2,999	394	88	15,995	70
...	...	...	...	...	71
...	...	...	...	...	72
...	...	...	...	...	73
...	...	...	...	...	74
...	...	...	...	...	75
...	...	...	...	...	76
11,781	55,333	9,181	6,820	4,63,204	...

Serial number of municipality.	Municipal rates and taxes						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63	...	1,318	573	...	...	...	...
64	...	1,751	11,579	...	...	...	...
...	...	3,069	12,152	...	...	...	...
65	4,286	69	...	14,607	...	...	2,916
66	38,763	2,528	...	37,247	29,200	...	24,149
67	...	...	4,236	7,174	...	...	...
...	43,049	2,597	4,236	59,028	29,200	...	27,065
68	...	13,560	5,745	1,803	44,561	...	...
69	5,303	348	2,790	...	...	...	...
70	...	447	372	...	...	...	...
71	10,139	723	5,734	...	...	...	...
72	...	...	123	...	...	...	...
73	2,078	...	9,179	...	...	...	...
74	1,236	...	4,634	...	...	...	...
75	9,285	...	1,018	...	...	...	...
76	4,274	251	7,712	5,093	...	...	...
...	32,315	15,329	37,307	6,896	44,561	...	...

—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.	N
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	...	...	...	78,003	63	C
...	6,622	...	...	...	...	...	19,952	64	A
...	6,622	...	...	...	...	...	97,955	...	D
...	...	...	...	...	...	...	21,878	65	A
960	...	...	...	...	...	...	1,32,847	66	N
...	...	...	...	...	...	...	11,410	67	K
960	...	...	...	...	...	...	1,66,135	...	D
...	...	...	...	...	...	...	5,12,878	68	L
...	...	...	...	...	...	...	8,441	69	U
...	...	...	...	...	...	...	16,814	70	R
...	...	...	...	...	...	...	16,596	71	S
...	13,113	...	...	...	...	...	13,236	72	K
...	...	...	...	...	...	...	11,257	73	B
...	...	...	...	...	...	...	5,870	74	S
...	...	...	...	...	...	...	10,303	75	S
...	...	...	...	...	...	...	17,330	76	L
...	13,113	...	...	...	...	...	6,12,725	...	D

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
63	1,707	975	320	258	3,260
64	570	156	41	...	767
...	2,277	1,131	361	258	4,027
65	71	...	53	...	124
66	48	...	135	485	668
67	1,856	...	...	126	1,982
...	1,975	...	188	611	2,774
68	2,565	8,860	553	...	11,978
69	973	185	...	54	1,212
70	817	142	79	...	1,038
71	1,242	387	166	68	1,863
72	735	39	21	...	795
73	1,430	313	89	...	1,832
74	967	46	54	...	1,067
75	598	93	51	...	742
76	1,128	53	129	...	1,310
...	10,455	10,118	1,142	122	21,837

Revenue derived from municipal property and powers apart from taxation.							
Rates of lands, houses, *sarais* [rest-houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
9,765	360	1,487	144	...	1,965	...	63
758	633	2,182	4	...	2,777	...	64
10,523	993	3,669	148	...	4,742	...	...
1,753	6	...	...	...	1,167	...	65
10,707	1,330	26	4	...	5,105	...	66
195	140	1,728	...	...	825	...	67
12,655	1,476	1,754	4	...	7,097	...	...
16,162	1,949	30,864	10,503	427	16,253	...	68
203	...	463	...	...	1,769	...	69
2,120	2,149	442	...	...	2,713	...	70
21,332	3,458	933	...	...	1,434	...	71
1,787	32	584	...	...	705	...	72
3,368	2,345	1,560	...	...	1,720	...	73
7,011	18	2,305	...	...	1,729	...	74
1,042	235	861	...	...	2,399	...	75
7,684	4,538	573	...	...	1,131	...	76
60,709	14,724	38,585	10,503	427	29,853	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63	...	77	...	...	121	...
64	...	14	...	...	198	...
...	...	91	...	...	319	...
65	138	1	...	...	...	165
66	12,367	73	...	...	...	2,336
67	...	...	...	...	...	...
...	12,505	74	...	...	...	2,501
68	1,24,807	31	...	...	780	991
69	...	15	...	333	...	...
70	...	17	...	...	15	402
71	...	26	...	448	593	347
72	...	59	...	...	...	...
73	...	12	...	...	271	...
74	...	6	...	1,690	...	150
75	...	6	...	...	...	...
76	...	7	645	...	75	94
...	1,24,807	179	645	2,471	1,734	1,984

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,519	875	...	...	...	16,313	63
572	647	...	...	...	7,785	64
2,091	1,522	...	...	...	24,098	...
249	11	...	...	...	3,490	65
300	1	...	...	570	32,819	66
97	...	...	...	...	2,985	67
646	12	...	...	570	39,294	...
14,228	950	...	...	...	2,17,945	68
152	...	...	...	...	2,935	69
238	...	...	...	...	8,096	70
513	420	...	...	...	29,504	71
104	35	...	...	...	3,306	72
201	...	...	...	...	9,477	73
108	...	...	...	...	13,017	74
123	4	...	...	...	4,670	75
71	105	...	...	...	14,923	76
15,738	1,514	...	...	...	3,03,873	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63	...	2,690	...	70	544	...	...
64	...	625	...	...	...	...	...
...	...	3,315	...	70	544	...	...
65	...	530	...	112	...	...	...
66	25,687	...	...	...	...	...	...
67	...	...	...	...	...	...	...
...	25,687	530	...	112	...	...	...
68	4,97,322	31,610	400	...	1,740	3,080	5,599
69	2,468	675	...	...	...	...	...
70	...	915	...	...	...	...	...
71	223	1,105	...	400	...	...	256
72	...	865	...	...	...	...	...
73	...	770	...	...	...	...	...
74	159	1,345	...	...	...	...	...
75	...	960	...	...	...	...	...
76	270	575	...	...	...	...	...
...	5,00,442	38,820	400	400	1,740	3,080	5,855

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	3,304	895	2,165	3,060	1,03,940	63
...	...	625	44	201	245	29,374	64
...	...	3,929	939	2,366	3,305	1,33,314	...
...	...	642	148	269	417	26,551	65
...	...	25,687	2,310	1,556	3,866	1,95,887	66
...	...	...	...	3,655	3,655	20,032	67
...	...	26,329	2,458	5,480	7,938	2,42,470	...
...	...	5,39,751	649	20,527	21,176	13,03,728	68
...	...	3,143	...	524	524	16,255	69
...	...	915	356	624	980	27,843	70
...	...	1,984	...	48	48	49,995	71
...	...	865	...	291	291	18,493	72
...	...	770	...	209	209	23,545	73
...	...	1,504	...	199	199	21,657	74
...	...	960	...	...	...	16,675	75
...	...	845	...	...	...	34,408	76
...	...	5,50,737	1,005	22,422	23,427	15,12,599	...

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63	...	...	...	...	1,330	...
64	...	...	...	...	...	...
...	...	...	...	...	1,330	...
65	...	...	...	...	...	...
66	...	...	...	...	955	...
67	...	...	...	...	...	126
...	...	...	...	...	955	126
68	...	50,000	...	...	1,000	...
69	...	...	...	...	...	...
70	...	...	...	...	...	...
71	...	...	...	...	...	157
72	...	...	...	...	...	...
73	...	...	...	...	...	28
74	...	...	...	...	...	...
75	...	...	...	...	...	...
76	...	...	...	...	...	...
...	...	50,000	...	...	1,000	185

of Agra and Oudh during the year ending the 31st March, 1916—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
1,777	3,107	1,07,047	1,50,190	1 9 9	2 2 6	63	Gorakhpur ...	Gorakhpur...	GORAKHPUR.
16	16	29,390	40,409	1 13 6	2 8 6	64	Azamgarh ...	Azamgarh...	
1,793	3,123	1,36,437	1,90,599	1 10 6	2 4 0	...	Divisional total.		
...	...	26,551	43,491	2 13 3	3 6 9	65	Almora ...	Almora ...	KUMAUN.
347	1,302	1,97,189	2,52,206	7 14 6	11 10 9	66	Naini Tal ..	Naini Tal...	
...	126	20,158	27,314	0 14 3	1 9 0	67	Kashipur ...		
347	1,428	2,43,898	3,23,011	4 7 3	6 8 9	...	Divisional total.		
17,253	68,253	13,71,981	18,33,378	1 15 6	5 0 3	68	Lucknow ...	Lucknow ...	LUCKNOW.
...	...	16,255	20,821	0 11 6	1 6 0	69	Unao ...	Unao ...	
...	...	27,843	40,742	0 15 6	1 9 9	70	Rae Bareli ...	Rae Bareli...	
...	157	50,152	73,406	0 13 6	2 8 3	71	Sitapur ...	Sitapur ...	
11	11	18,504	21,765	1 0 6	1 7 3	72	Khairabad ...		
...	28	23,573	26,908	0 13 0	1 11 3	73	Hardoi ...	Hardoi ...	
...	...	21,657	38,352	0 4 9	1 1 9	74	Shahabad ..		
...	...	16,675	28,738	0 10 9	1 1 6	75	Sandila ...		
...	...	34,408	38,472	1 8 3	3 0 0	76	Lakhimpur ...	Kheri ...	
17,264	68,449	15,81,048	21,22,582	1 12 0	4 0 0	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
				(a)	(b)	(c)	(d)	(e)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting, and washing).	Class IV (Building materials).	Class V (Drugs, gums, and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.								
Fyzabad ...	Fyzabad ...	77	1,94,087	28,699	2,764	2,437	9,244	4,982
	Tanda ...	78	10,912	...	...	...	...	...
Gonda ...	Gonda ...	79	14,339	5,272	950	872	2,025	1,669
	Balrampur ...	80	3,877	...	...	...	...	...
Bahraich ...	Bahraich ...	81	22,546	12,931	1,418	528	1,658	2,270
Sultanpur ...	Sultanpur ...	82	6,535	...	...	...	...	...
Partabgarh ...	Bela (Partabgarh).	83	18,615	...	...	...	...	...
Bara Banki...	Nawabganj (Bara Banki).	84	5,967	...	...	...	...	...
	Divisional total	...	2,76,878	46,902	5,132	3,837	12,927	8,921
	GRAND TOTAL, 1915-1916.	...	34,73,701	15,86,553	1,92,536	1,62,987	2,79,863	2,14,619
	Grand total, 1914-1915.	...	*42,53,720*	*15,39,236*	*1,74,697*	*1,50,594*	*2,61,386*	*1,80,015*

rates and taxes.					
Octroi.					Serial number of municipality.
(f)	(g)	(h)	(i)		
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.	Total.	
10	11	12	13	14	8
Rs.	Rs.	Rs.	Rs.	Rs.	
692	8,964	3,401	66	61,249	77
...	...	...	...	...	78
533	3,271	972	62	15,626	79
...	...	...	...	...	80
781	6,511	2,367	178	28,642	81
...	...	...	...	...	82
...	...	...	...	...	83
...	...	...	...	...	84
2,006	18,746	6,740	306	1,05,517	...
75,229	5,09,363	1,03,830	17,689	31,42,669	...
77,621	*4,41,924*	*1,01,567*	*17,876*	*29,44,916*	...

Serial number of municipality.	Municipal rates and taxes						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77	...	...	563	...	...	...	...
78	...	...	...	...	...	...	...
79	...	...	...	...	...	...	...
80	...	...	5,210	...	...	...	...
81	...	...	160	...	...	...	...
82	4,343	...	4,214	...	...	...	...
83	...	211	...	...	...	...	...
84	...	175	...	...	...	...	...
...	4,343	386	10,147	...	...	...	...
...	4,28,841	98,669	1,83,168	1,63,684	5,57,579	...	68,473
...	*4,28,964*	*94,805*	*2,58,344*	*1,46,891*	*3,69,700*	...	*66,649*

—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	8,084	...	...	69,896	77
...	10,067	...	...	...	...	...	10,067	78
...	...	...	...	...	...	...	15,626	79
...	...	...	...	...	...	...	5,210	80
...	...	...	...	...	...	...	28,802	81
...	...	...	...	...	...	...	8,557	82
...	8,033	...	...	...	...	...	8,244	83
...	8,096	...	...	...	...	...	8,271	84
...	26,196	...	...	8,084	...	...	1,54,673	...
960	3,45,308	3,46,917	55,890	93,397	7,063	...	54,92,618	...
958	*3,12,476*	*2,97,639*	*52,545*	*1,02,929*	*6,282*	...	*50,83,098*	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences or the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
77	782	916	101	...	1,799
78	378	...	25	25	428
79	772	181	...	...	953
80	2,028	48	...	...	2,076
81	2,141	351	40	...	2,532
82	556	307	69	...	932
83	416	696	67	...	1,179
84	342	306	111	...	759
...	7,415	2,805	413	25	10,658
...	76,313	45,904	5,261	13,357	1,40,835
...	*72,880*	*48,718*	...	*18,151*	*1,39,749*

Revenue derived from municipal property and powers apart from taxation.							Serial number of municipality.
Rents of lands, houses, sarais [rest houses], dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,704	145	4,480	...	...	1,006	...	77
1,042	66	1,516	...	...	1,144	...	78
7,259	403	1,141	41	...	1,098	...	79
136	...	247	85	...	255	...	80
1,641	1,106	2,778	106	...	1,257	...	81
2,993	927	280	...	...	1,667	...	82
1,074	386	852	55	...	1,037	...	83
7,874	869	2,109	128	...	302	...	84
27,723	3,902	13,403	415	...	7,766	...	...
6,23,304	1,59,631	2,33,609	37,391	1,574	2,27,489	47	...
6,02,083	*1,70,027*	*2,11,240*	*32,531*	*1,742*	*2,11,305*	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77	...	9	1,882	...	157	...
78	...	16	...	...	...	159
79	...	...	...	...	...	...
80	...	...	...	...	...	...
81	...	7	...	...	108	...
82	...	22	...	237	...	...
83	...	13	...	55	...	...
84	...	9	...	...	45	380
...	...	76	1,882	292	310	539
...	3,87,541	4,227	20,625	15,163	30,285	1,07,921
...	*3,49,272*	*4,187*	*25,240*	*16,061*	*23,031*	*66,648*

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investment.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,843	...	...	...	...	15,226	77
126	...	...	...	...	4,069	78
413	70	...	...	...	10,425	79
174	...	...	...	...	897	80
207	112	...	...	...	7,322	81
339	...	...	...	...	6,465	82
129	...	...	...	...	3,601	83
537	...	...	...	...	12,253	84
3,768	182	...	...	...	60,258	...
78,828	59,637	494	683	1,127	19,89,576	...
77,167	*60,771*	*434*	*682*	...	*18,52,421*	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77	...	2,645	...	...	...	...	...
78	...	1,345	...	200	...	...	...
79	...	625	...	...	...	...	...
80	...	915	...	...	...	...	2,800
81	...	1,685	...	...	...	...	...
82	...	575	...	260	...	...	...
83	...	530	...	...	...	...	...
84	...	770	...	...	...	...	...
...	...	9,090	...	460	...	...	2,800
...	13,21,179	1,90,467	4,514	11,819	4,517	4,520	30,775
...	*12,79,049*	*2,10,964*	*2,950*	*54,063*	*5,325*	*4,910*	*10,110*

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	2,645	...	6,736	6,736	96,302	77
...	...	1,545	...	...	...	16,109	78
...	...	625	2	...	2	27,631	79
...	...	3,715	...	109	109	12,007	80
...	...	1,685	...	461	461	40,802	81
...	...	835	...	159	159	16,948	82
...	...	530	...	136	136	13,690	83
...	...	770	...	23	23	22,076	84
...	...	12,350	2	7,624	7,626	2,45,565	...
126	240	15,68,157	1,21,953	1,29,124	2,51,077	94,42,263	...
244	*350*	*15,67,965*	*61,298*	*1,66,702*	*2,28,000*	*88,71,233*	...

Serial number of municipality.	Extraordinary and debt.					
		Loans.			Advances.	
	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77	...	...	...	...	...	...
78	...	...	...	...	...	...
79	...	...	...	...	...	...
80	...	...	...	...	...	...
81	...	50,000	...	...	666	...
82	...	...	...	...	...	...
83	...	...	...	...	...	...
84	...	...	...	...	...	...
...	...	50,000	...	...	666	...
....	5,27,686	4,18,300	...	...	5,368	6,574
...	*2,47,928*	*4,72,500*	...	...	*4,676*	*18,117*

Provinces of Agra and Oudh during the year ending the 31st March, 1916—(concluded).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
7,261	7,261	1,03,563	2,97,650	1 0 6	1 7 6	77	Fyzabad ...	Fyzabad ...	FYZABAD.
...	...	16,109	27,021	0 8 3	0 13 3	78	Tanda ...		
1,054	1,054	28,685	43,024	1 3 9	2 3 3	79	Gonda ...	Gonda ...	
...	...	12,007	15,884	0 5 6	0 13 9	80	Balrampur ...		
...	50,666	91,468	1,14,014	1 1 0	1 8 3	81	Bahraich ...	Bahraich ...	
...	...	16,948	23,483	0 14 3	1 12 6	82	Sultanpur ...	Sultanpur ...	
...	...	13,690	32,305	1 5 0	2 2 9	83	Bela (Partabgarh).	Partabgarh	
...	...	22,076	28,043	0 9 3	1 9 0	84	Nawabganj (Bara Banki).	Bara Banki	
8,315	58,981	3,04,546	5,81,424	0 14 3	1 8 9	...	Divisional total.		
1,01,211	10,59,139	1,05,01,402	1,39,75,103	1 13 6	3 2 9	...	GRAND TOTAL, 1915-1916.		
89,578	*8,32,799*	*97,04,032*	*1,39,57,752*	*1 11 3*	*2 15 6*	...	*Grand total, 1914-1915.*		

STATEMENT No. III.

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun... Dehra	1	6,536	8,782	...	...	6	...	...	15,324
	Dehra Dun... Mussooree	2	9,386	4,794	7,217	...	417	242	...	22,056
	Saharanpur Saharanpur	3	5,919	8,438	...	14,065	7	...	...	28,429
	Saharanpur Hardwar-Union	4	5,905	5,549	...	...	38	...	...	11,492
	Saharanpur Deoband	5	2,335	619	...	...	335	...	...	3,289
	Saharanpur Roorkee	6	2,774	1,315	...	...	734	48	...	4,871
	Muzaffarnagar Muzaffarnagar	7	4,395	1,528	...	...	151	...	...	6,074
	Muzaffarnagar Kandhla	8	1,316	406	...	...	1	...	...	1,723
	Muzaffarnagar Kairana	9	1,730	769	...	...	12	...	...	2,511
	Meerut Meerut	10	9,373	30,594	...	...	311	...	...	40,278
	Meerut Ghaziabad	11	1,478	1,577	...	...	47	...	85	3,187
	Meerut Hapur	12	6,786	3,991	...	...	...	...	...	10,777
	Bulandshahr Bulandshahr	13	3,032	761	...	...	...	...	...	3,793
	Bulandshahr Khurja	14	3,855	3,487	...	...	42	...	...	7,384
	Bulandshahr Sikandrabad	15	2,546	1,297	...	...	20	...	...	3,863
			67,366	73,907	7,217	14,065	2,121	290	85	1,65,051
	Divisional total	...								
AGRA.	Aligarh Koil (Aligarh)	16	8,198	7,334	...	188	15	...	...	15,735
	Aligarh Hathras	17	4,452	5,572	...	...	12	...	...	10,036
	Aligarh Atrauli	18	1,595	798	...	...	5	...	...	2,398
	Aligarh Sikandra Rao	19	1,810	535	...	...	155	...	...	2,500
	Muttra Muttra	20	5,698	6,264	...	...	77	463	...	12,502
	Muttra Brindaban	21	2,658	3,265	...	...	29	374	...	6,326

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	87,814	...	...	87,814	...	3,333	1
...	30,138	...	...	30,138	19,786	20,699	2
...	13,947	625	...	14,572	...	389	3
...	4,037	...	...	4,037	1,03,607	...	4
...	2,889	...	...	2,889	...	...	5
...	2,848	...	...	2,848	...	7	6
2	3,896	...	4	3,902	...	...	7
...	1,186	...	...	1,186	...	...	8
...	1,872	...	...	1,872	...	...	9
979	11,764	...	6	12,749	...	28,421	10
28	2,520	...	13	2,561	...	55	11
...	4,074	...	...	4,074	647	...	12
...	3,310	...	44	3,354	...	209	13
...	4,776	...	36	4,812	...	117	14
...	2,868	...	...	2,868	...	...	15
1,009	1,77,939	625	103	1,79,676	1,24,040	53,230	...
7	10,584	...	83	10,674	...	465	16
308	5,738	...	...	6,046	...	...	17
...	1,231	...	...	1,231	...	252	18
...	1,055	...	...	1,055	200	27	19
...	7,506	...	...	7,506	2,59,638	...	20
...	2,906	...	...	2,906	...	4	21

Serial number of municipality.	Public health and Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other Sanitary requirements.
	Capital outlay.	Establishment, repairs, &c.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	40,742	303	27,777	2,067	4,417	...	380	1,346
2	16,074	260	27,492	8,163	4,793	...	296	...
3	...	1,264	48,123	2,271	6,633	...	550	...
4	...	234	15,214	570	1,030	...	296	...
5	2,272	1,135	7,316	698	790	...	159	328
6	286	579	9,569	660	1,098	...	227	40
7	516	797	10,092	566	1,812	...	162	4,419
8	...	...	2,140	...	684	...	216	175
9	...	101	4,410	244	909	...	231	...
10	11,419	7,397	32,629	6,203	5,013	...	463	...
11	...	935	5,086	...	863	...	257	...
12	781	...	12,538	...	712	...	233	...
13	...	53	6,316	757	844	...	181	67
14	...	223	9,876	1,032	952	...	275	....
15	152	513	5,796	410	1,003	...	240	1,200
...	72,242	13,794	2,24,374	23,641	31,553	...	4,166	7,575
16	3,520	1,750	28,506	3,351	4,394	...	747	742
17	...	817	17,516	2,566	1,448	...	146	200
18	...	92	4,154	...	400	...	217	...
19	...	...	2,870	...	259	...	147	...
20	68,958	...	28,378	3,054	2,533	...	482	159
21	...	111	8,692	714	1,319	...	155	412

convenience—(*continued*).

Markets and slaughter-houses.	Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,258	553	...	24	...	259	488	585	1
754	113	...	223	...	...	4,226	3,202	2
2,533	590	100	904	1,267	273	789	926	3
188	652	96	461	300	...	308	14,727	4
97	155	105	...	...	167	304	73	5
5,599	224	261	471	...	120	...	369	6
491	187	...	2,286	...	153	324	541	7
90	74	...	59	...	122	...	81	8
251	192	...	120	...	18	57	173	9
625	189	52	12,015	...	367	5,719	5,735	10
191	117	...	83	...	...	329	384	11
188	236	146	658	...	182	1,264	...	12
444	494	...	5	...	...	216	140	13
562	106	...	229	...	44	423	102	14
281	123	...	405	...	172	340	273	15
13,552	4,005	760	17,943	1,567	1,877	14,787	27,311	...
4,500	233	...	1,333	...	125	2,064	220	16
278	219	...	599	...	151	781	725	17
313	187	...	62	...	12	384	9	18
480	178	42	279	...	...	370	150	19
622	168	...	9,336	845	121	1,422	2,092	20
...	69	86	65	...	192	...	554	21

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.					
	Public works—(*concluded*).								
	Roads.	Stores.	Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, &c.	Total.
3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	15,000	...	98,532	6,044	...	...	...	50	6,094
2	16,065	553	1,22,699	3,470	...	...	...	...	3,470
3	30,433	...	97,045	...	...	...	9,074	870	9,944
4	...	8,515	1,46,198	...	...	...	4,163	...	4,163
5	1,446	...	15,045	588	...	...	1,483	...	2,071
6	4,626	8	24,144	2,069	...	...	...	...	2,069
7	3,905	...	26,251	3,194	...	...	...	...	3,194
8	...	4,467	8,108	2,970	...	...	...	...	2,970
9	609	...	7,315	1,366	...	...	400	...	1,766
10	15,546	244	1,32,037	14,875	3,000	...	...	1,200	19,075
11	1,369	...	9,669	1,275	...	...	...	50	1,325
12	5,994	1,095	24,674	5,050	...	...	...	50	5,100
13	1,721	...	11,447	2,270	...	...	...	...	2,270
14	4,975	5	18,921	4,115	...	...	...	...	4,115
15	1,122	...	12,030	2,210	...	...	600	...	2,810
...	1,02,811	14,887	7,54,115	49,469	3,000	...	15,720	2,220	70,436
16	65,051	...	1,17,001	9,305	5,035	...	...	720	15,060
17	7,107	...	32,553	5,661	459	...	...	120	6,240
18	1,648	2	7,732	1,532	11	...	...	...	1,543
19	1,298	...	6,300	923	...	...	...	200	1,123
20	7,598	...	3,85,406	6,429	5,089	53	...	100	11,671
21	3,577	...	15,950	1,654	...	...	...	...	1,654

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	...	12,249	...	1,611	2,394	393	1
4,065	...	49,056	...	55,882	2,450	1,983	2
...	...	...	...	...	1,433	388	3
250	...	...	...	...	289	116	4
100	...	...	...	...	85	...	5
115	...	...	...	89	338	...	6
600	...	...	...	...	374	88	7
...	100	...	...	...	294	...	8
100	...	...	...	...	233	147	9
58,706	...	15,516	...	...	2,486	38	10
...	...	...	...	...	180	94	11
...	...	2,478	...	...	458	138	12
...	...	...	..	...	215	115	13
200	...	3,656	...	...	491	...	14
100	...	...	...	...	114	33	15
65,236	100	82,955	...	57,582	11,834	3,533	...
500	...	...	...	...	1,285	131	16
400	...	3,498	...	...	1,177	434	17
...	...	...	...	...	268	...	18
...	...	...	...	...	276	36	19
1,000	...	...	...	...	1,086	39	20
...	...	...	...	60	456	...	21

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,346	537	1,200	...	896	6,766
2	2,303	...	1,097	...	30,806	38,639
3	876	851	99	82	13,520	17,249
4	419	980	57	1,22,589	564	1,25,014
5	162	332	...	43	91	713
6	155	173	...	...	430	1,096
7	223	37	64	...	342	1,128
8	94	...	100	...	482	970
9	131	41	5	330	...	887
10	2,090	208	...	...	2,218	7,040
11	76	75	54	...	13	492
12	578	17	...	...	...	1,191
13	154	214	68	...	538	1,304
14	684	534	10	...	...	1,719
15	172	118	79	...	901	1,417
...	9,463	4,117	2,833	1,23,044	50,801	2,05,625
16	886	150	29	...	504	2,985
17	439	428	124	...	187	2,789
18	119	7	...	200	139	733
19	45	...	62	...	237	656
20	578	437	101	196	2,075	4,512
21	862	...	111	147	44,399	45,975

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
20,626	2,29,390	...	...	...	11,107	1
1,43,577	3,26,005	...	...	...	51,748	2
17,249	1,67,239	...	...	...	...	3
1,25,014	2,91,154	...	...	...	...	4
713	24,107	...	...	...	...	5
1,185	35,232	...	...	...	...	6
1,128	41,149	...	...	...	...	7
1,070	15,057	...	...	...	457	8
887	14,451	...	...	...	...	9
22,556	2,85,401	...	...	...	27,636	10
492	17,234	...	...	...	...	11
3,669	48,294	...	...	...	2,348	12
1,304	22,168	...	...	...	...	13
5,375	40,807	...	...	...	3,656	14
1,417	23,088	...	...	...	...	15
3,46,262	15,80,776	...	...	...	96,952	...
2,985	1,61,955	...	...	...	...	16
6,287	61,562	6,900	...	...	4,910	17
733	13,637	...	...	...	...	18
656	11,634	...	...	...	...	19
4,512	4,22,597	...	...	...	...	20
45,975	72,811	6,994	...	...	...	21

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	191	11,298	2,40,688	...
2	205	...	8,574	60,527	3,86,532	15,218
3	...	590	260	850	1,68,089	652
4	105	...	13,706	13,811	3,04,965	2,728
5	...	...	56	56	24,163	121
6	...	...	83	83	35,315	677
7	...	50	...	50	41,199	...
8	...	...	...	457	15,514	...
9	...	...	...	...	14,451	202
10	...	...	...	27,636	3,13,037	...
11	...	164	...	164	17,398	...
12	...	...	1	2,349	50,643	1,167
13	...	...	...	...	22,168	150
14	...	...	...	3,656	44,463	2,478
15	...	...	...	...	23,088	97
...	310	804	22,871	1,20,937	17,01,713	23,490
16	...	...	131	131	1,62,086	356
17	...	292	...	12,102	73,664	2,425
18	...	...	...	...	13,637	...
19	...	...	...	...	11,634	...
20	...	...	334	334	4,22,931	...
21	...	600	...	7,594	80,405	...

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
1,01,499	1,01,499	3,42,187	490	...	4,55,533	1	Dehra ...	Dehra Dun	Meerut.
1,13,945	1,29,163	5,15,695	923	...	11,86,797	2	Mussooree ...		
23,784	24,436	1,92,525	4,825	2,28,100	...	3	Saharanpur ...	Saharanpur	
9,739	12,467	3,17,432	585	8,400	...	4	Hardwar-Union		
20,505	20,626	44,789	53	...	...	5	Deoband ...		
26,913	27,590	62,905	...	...	...	6	Roorkee ...		
14,134	14,134	55,333	112	400	...	7	Muzaffarnagar...	Muzaffarnagar.	
8,607	8,607	24,121	...	...	4,543	8	Kandhla ...		
5,021	5,223	19,674	50	700	...	9	Kairana ...		
32,595	32,595	3,45,632	1,800	19,500	3,67,096	10	Meerut ...	Meerut ...	
13,278	13,278	30,676	45	4,900	...	11	Ghaziabad ...		
47,727	48,894	99,537	300	11,100	60,301	12	Hapur ...		
6,385	6,535	28,703	50	...	...	13	Bulandshahr ...	Bulandshahr	
23,422	25,900	70,363	650	...	87,758	14	Khurja ...		
16,653	16,750	39,838	100	...	...	15	Sikandrabad ...		
4,64,207	4,87,697	21,89,410	9,983	2,73,100	21,62,028	...	Divisional total.		
1,34,929	1,35,285	2,97,371	2,200	2,49,800	...	16	Koil (Aligarh)	Aligarh ...	Agra.
22,946	25,371	99,035	957	23,200*	84,398	17	Hathras ...		
5,086	5,086	18,723	110	15,080	...	18	Atrauli ...		
10,292	10,292	21,926	50	500	...	19	Sikandra Rao ...		
1,78,237	1,78,237	6,01,168	1,320	13,700	1,50,000	20	Muttra ...	Muttra ...	
10,868	10,868	91,273	900	19,500	...	21	Brindaban ...		

* Includes Rs. 10,000 invested on behalf of a school trust.

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*).										
Agra ...	Agra ...	22	28,874	33,740	...	840	5,249	1,324	59	70,086
	Firozabad ...	23	2,261	668	...	...	...	...	...	2,929
Mainpuri ...	Mainpuri ...	24	2,360	1,401	...	...	107	...	...	3,868
Etah ...	Etah ...	25	2,585	1,094	...	...	20	...	...	3,699
	Soron ...	26	1,727	690	...	...	40	...	...	2,457
	Kasganj ...	27	2,671	2,546	...		58	...	...	5,275
	Jalesar ...	28	1,508	504	...	...	75	...	...	2,087
	Divisional total	...	66,397	64,411	...	1,028	5,842	2,161	59	1,39,898
ROHILKHAND.										
Bareilly ...	Bareilly ...	29	10,243	16,599	...	...	881	...	...	27,723
Bijnor ...	Bijnor ...	30	1,959	931	...	...	210	20	...	3,120
	Chandpur ...	31	802	1,198	...	...	27	...	...	2,027
	Dhampur ...	32	1,811	818	...	...	27	...	...	2,656
	Nagina ...	33	1,726	1,088	...	208	280	...	...	3,302
	Najibabad ...	34	1,710	951	...	...	20	...	...	2,681
Budaun ...	Budaun ...	35	5,825	5,803	...	...	17	...	...	11,645
	Ujhani ...	36	1,883	1,186	...	...	...	...	...	3,069
	Sahaswan ...	37	1,920	444	...	...	10	...	...	2,374
Moradabad	Moradabad ...	38	7,306	8,833	...	...	5	...	...	16,144
	Chandausi ...	39	4,497	3,269	278	...	...	...	...	8,044
	Amroha ...	40	3,493	1,989	...	...	10	...	...	5,492
	Sambhal ...	41	2,056	1,412	...	...	39	...	...	3,507
Shahjahanpur	Shahjahanpur...	42	10,529	11,161	...	...	347	84	...	22,121
	Tilhar ...	43	3,368	3,600	...	1,135	462	...	...	8,565
Pilibhit ...	Pilibhit ...	44	5,605	5,203	...	...	74	...	...	10,882
	Bisalpur ...	45	1,028	459	...	...	59	...	...	1,546
	Divisional total	...	65,761	64,944	278	1,343	2,468	104	...	1,34,898

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
745	14,850	...	...	15,595	2,36,029	84,246	22
...	3,072	...	...	3,072	...	175	23
...	1,824	...	...	1,824	...	...	24
...	3,399	...	...	3,399	739	64	25
...	1,496	...	1	1,497	...	...	26
...	4,473	...	83	4,556	...	...	27
...	1,496	...	2	1,498	...	333	28
1,060	59,630	...	169	60,859	4,96,606	85,566	...
1	21,480	54	...	21,535	311	460	29
15	2,348	...	...	2,363	...	72	30
...	872	...	...	872	...	229	31
...	1,068	...	...	1,068	...	101	32
...	1,970	...	...	1,970	...	140	33
...	3,495	...	...	3,495	...	3,237	34
...	6,623	...	...	6,623	...	291	35
...	1,805	...	...	1,805	...	...	36
...	1,756	...	8	1,764	...	...	37
...	8,017	...	...	8,017	...	649	38
10	4,508	...	78	4,596	...	...	39
...	6,010	...	...	6,010	...	1	40
...	4,392	...	...	4,392	82	...	41
...	15,112	...	...	15,112	68	165	42
...	2,993	...	...	2,993	188	228	43
...	6,130	...	...	6,130	...	36	44
...	1,307	...	...	1,307	...	...	45
26	89,886	54	86	90,052	649	5,609	...

Serial number of municipality.	Public health and							
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, &c.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	3,019	9,139	71,715	7,538	8,276	...	1,137	7,405
23	33	88	7,117	537	772	...	315	...
24	...	...	6,038	...	1,040	...	203	1,059
25	1,000	165	6,329	...	1,761	...	180	...
26	2,141	571	2,090	...	775	...	167	3,582
27	583	165	5,931	296	807	...	255	1,562
28	344	149	3,217	...	500	...	241	...
...	79,598	13,047	1,92,553	18,056	24,284	...	4,392	15,121
29	1,243	1,867	52,381	4,390	6,094	200	997	446
30	...	277	6,496	...	742	...	169	...
31	...	6	2,248	...	449	...	117	...
32	...	298	2,779	...	335	...	145	95
33	715	211	5,127	...	672	...	205	...
34	314	591	5,269	252	817	...	232	1,223
35	2,207	2,766	18,558	...	4,426	...	326	680
36	...	12	3,041	...	637	...	170	...
37	79	...	3,487	...	1,322	...	209	56
38	...	2,747	37,407	1,488	5,157	...	545	5,247
39	...	858	10,281	650	1,538	...	304	489
40	258	169	10,093	660	1,501	25	345	...
41	705	...	8,067	540	1,058	...	286	369
42	1,071	1,354	24,448	2,550	5,916	...	486	...
43	1,064	520	8,865	420	2,124	...	273	143
44	172	278	2,316	698	1,850	...	265	16,967
45	...	...	2,809	360	176	...	147	448
...	7,828	11,954	2,03,672	11,908	34,814	225	5,321	26,163

convenience—(*continued*).

Markets and slaughter houses.	Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.	N
						Establishment.	Buildings.		
27	28	29	30	31	32	33	34	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
2,513	621	...	1,911	600	1,391	5,533	9,271	22	A
782	228	...	2,285	17	...	...	389	23	B
...	174	60	...	...	...	404	264	24	M
1,695	182	...	1,097	...	100	555	320	25	E
39	159	554	272	...	14	314	715	26	S
1,030	...	106	114	...	...	924	1,717	27	K
46	161	59	75	...	24	292	276	28	J
12,298	2,579	907	17,428	1,462	2,130	13,043	16,702	...	D
9,063	...	49	6,192	...	...	...	10,769	29	B
251	194	311	201	...	...	335	...	30	B
65	...	...	100	...	10	...	...	31	C
85	85	...	...	...	...	...	...	32	D
96	295	...	...	...	...	...	30	33	N
554	194	...	742	...	126	...	828	34	N
5,153	336	...	2,867	...	379	...	...	35	B
162	179	11	501	...	...	432	...	36	U
544	217	60	207	...	...	518	68	37	S
2,948	483	190	971	...	176	1,279	405	38	M
386	208	315	1,372	...	48	...	...	39	C
627	221	145	304	...	119	561	483	40	A
523	215	38	363	...	...	815	436	41	S
5,908	678	39	2,037	...	...	2,931	103	42	S
276	120	...	836	...	...	360	...	43	T
3,582	333	...	1,574	35	215	...	13,810	44	P
1,922	173	...	3	...	...	120	...	45	B
32,145	3,931	1,158	18,270	35	1,073	7,351	26,932		D

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.					
	Public works—(*concluded*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores							
3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	45,990	522	4,96,856	21,644	...	...	2,500	...	24,144
23	1,086	...	13,824	1,327	...	...	...	...	1,327
24	853	...	10,095	204	...	...	60	...	264
25	941	...	15,128	1,791	...	...	...	20	1,811
26	891	78	12,362	1,644	...	...	...	10	1,654
27	9,898	...	23,388	2,165	...	...	280	20	2,465
28	737	...	6,454	1,535	23	...	...	20	1,578
...	1,46,675	602	11,43,049	55,814	10,617	53	2,840	1,210	70,534
29	26,972	...	1,21,434	47,936	7,411	451	3,007	1,200	60,005
30	1,088	7	10,143	2,116	1,086	1,478	...	5	4,685
31	938	...	4,162	1,194	...	...	117	20	1,331
32	509	...	4,432	1,387	...	...	...	2	1,389
33	2,899	...	10,390	2,029	...	...	...	5	2,034
34	3,218	...	17,597	3,132	...	...	...	5	3,137
35	6,275	...	44,264	6,675	...	...	...	...	6,675
36	...	...	5,145	1,350	...	...	2,000	...	3,350
37	1,094	...	7,861	1,725	...	...	...	...	1,725
38	9,496	...	69,188	6,204	...	...	3,767	...	9,971
39	5,141	...	21,490	3,468	1,205	...	967	50	5,690
40	3,333	...	18,845	2,813	46	...	1,890	...	4,749
41	6,466	...	19,963	1,452	...	...	2,500	...	3,952
42	22,862	...	70,616	6,923	1,501	948	4,694	300	14,366
43	644	...	16,061	3,701	...	...	60	100	3,861
44	21,002	...	63,233	52	900	1,086	6,323	720	9,081
45	88	699	6,945	1,058	...	...	...	...	1,058
...	1,12,025	706	5,11,769	93,215	12,149	3,963	25,325	2,407	1,37,059

Contributions.	Miscellaneous.							
	Interest on loans.		Discount.	Actual cost of work done for private individuals.	Other items.		Serial number of municipality.	N
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.			Printing charges.	Law charges.		
42	43	44	45	46	47	47(a)	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
26,849	...	31,007	...	...	2,721	2,292	22	
...	...	64	...	...	294	74	23	
...	...	...	...	...	386	...	24	
...	...	...	...	...	386	34	25	
...	...	...	...	...	214	...	26	
...	...	...	...	...	545	182	27	
92	...	...	...	...	247	729	28	
28,841	...	34,569	...	...	9,341	3,951	...	
...	...	7,430	...	3,240	2,490	3,441	29	
...	...	...	...	...	336	61	30	
...	...	...	...	...	118	...	31	
...	...	...	...	...	233	15	32	
370	...	1,126	...	...	417	165	33	
329	...	...	...	...	529	357	34	
...	...	1,617	...	...	907	138	35	
50	...	996	...	...	205	52	36	
...	...	...	...	...	199	...	37	
702	...	16,344	...	...	1,838	540	38	
...	...	3,258	...	...	1,300	...	39	
...	...	...	...	...	573	222	40	
...	...	...	...	...	205	154	41	
3,200	...	...	...	...	1,742	635	42	
...	...	...	...	...	397	63	43	
67	...	1,369	...	...	1,281	84	44	
...	...	...	...	...	164	...	45	
4,718	...	32,140	...	3,240	12,934	5,977	...	

Sl. no. of ci	Serial number of municipality.	Miscellaneous—(*concluded*).					
		Other items—(*concluded*).					
		Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
	3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	22	2,810	3,489	...	12	14,133	25,457
	23	125	54	42	200	368	1,157
	24	66	...	...	...	352	804
	25	135	95	...	...	...	650
	26	129	15	3	186	123	670
	27	81	8	...	...	3,936	4,752
	28	70	20	72	300	8	1,446
	...	6,345	4,703	544	1,241	66,461	92,586
	29	2,460	860	...	...	42,160	51,411
	30	205	30	27	...	236	895
	31	49	54	...	...	191	412
	32	121	...	11	...	...	380
	33	52	...	33	...	...	667
	34	127	...	...	...	1,122	2,135
	35	503	281	71	...	837	2,737
	36	83	144	13	...	219	716
	37	103	1	...	50	441	794
	38	562	190	...	...	419	3,549
	39	407	...	...	...	634	2,341
	40	270	...	4	...	40	1,109
	41	165	...	146	...	69	739
	42	1,525	71	117	...	308	4,448
	43	362	41	28	...	2,356	3,247
	44	371	72	...	...	1,048	2,856
	45	46	...	...	...	177	387
	...	7,411	1,744	450	50	50,257	78,823

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
56,464	6,89,994	3,00,000	...	...	82,011	22
1,221	22,373	...	...	...	1,772	23
804	16,855	...	...	...	...	24
650	24,687	...	...	...	...	25
670	18,640	...	...	...	...	26
4,752	40,436	...	...	...	...	27
1,446	13,155	...	...	...	...	28
1,27,155	15,70,336	3,13,894	...	...	88,693	...
62,081	2,92,778	...	...	...	19,556	29
895	21,206	...	...	...	...	30
412	8,804	...	...	...	...	31
380	9,925	...	...	...	...	32
1,793	19,859	...	...	...	1,800	33
2,135	29,374	...	...	...	...	34
4,354	73,561	...	...	...	2,039	35
1,712	15,131	...	...	...	2,715	36
794	14,518	...	...	...	...	37
19,893	1,23,915	...	...	...	18,896	38
5,599	45,419	...	...	...	5,518	39
1,109	36,205	...	...	...	...	40
739	32,553	...	...	...	...	41
4,448	1,29,863	...	...	...	...	42
3,247	34,727	...	...	...	...	43
4,225	98,618	...	...	...	3,095	44
387	11,243	...	...	...	...	45
1,14,203	9,92,699	...	...	...	53,619	...

Serial number of municipality	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	...	10,188	21,809	4,14,008	11,04,002	6,866
23	...	...	...	1,772	24,145	...
24	...	...	...	...	16,855	...
25	...	...	...	...	24,687	...
26	...	...	...	...	18,640	...
27	...	...	...	..	40,436	626
28	...	...	1,741	1,741	14,896	195
...	...	11,080	24,015	4,37,682	20,08,018	10,468
29	112	474	...	20,142	3,12,920	1,321
30	...	10	1,220	1,230	22,436	...
31	...	...	347	347	9,151	1,039
32	...	...	2,117	2,117	12,042	96
33	...	...	...	1,800	21,659	...
34	10	135	109	254	29,628	...
35	20	...	2,334	4,393	77,954	5,354
36	...	...	...	2,715	17,846	...
37	40	...	555	595	15,113	295
38	...	...	495	19,391	1,43,306	3,088
39	...	...	...	5,518	50,937	...
40	...	...	55	55	36,260	898
41	...	...	...	...	32,553	12,304
42	...	...	6,671	6,671	1,36,534	9,275
43	...	...	...	...	34,727	...
44	...	...	1,210	4,305	97,923	1,189
45	...	...	...	...	11,243	...
...	182	619	15,113	69,533	10,62,232	34,859

Provinces of Agra and Oudh during the year ending the 31*st March*, 1916—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
2,89,321	2,96,187	14,00,189	5,000	2,60,060†	7,14,940	22	Agra ...	Agra ...	Agra—(*concluded*).
2,617	2,617	26,762	200	...	305	23	Firozabad ...		
12,364	12,364	29,219	170	3,500	...	24	Mainpuri ...	Mainpuri ...	
8,361	8,361	33,048	50	7,000	...	25	Etah ...	Etah ...	
18,292	18,292	36,932	30	1,000	...	26	Soron ...		
19,175	19,801	60,237	400	25,000	...	27	Kasganj ...		
10,621	10,816	25,712	32	2,500	...	28	Jalesar ...		
7,23,109	7,33,577	27,41,595	11,419	6,20,840	9,49,643	...	Divisional total.		
38,967	40,288	3,53,208	2,546	8,500	1,62,354	29	Bareilly ...	Bareilly ...	Rohilkhand.
6,000	6,000	28,436	58	...	...	30	Bijnor ...	Bijnor ...	
11,265	12,304	21,455	50	...	...	31	Chandpur ...		
10,917	11,013	23,055	50	...	...	32	Dhampur ...		
9,713	9,713	31,372	160	700	26,727	33	Nagina ...		
2,329	2,329	31,957	171	4,200	...	34	Najibabad ...		
29,091	34,445	1,12,399	20	...	38,899	35	Budaun ...	Budaun ...	
12,514	12,514	30,360	40	...	22,884	36	Ujhani ...		
9,323	9,618	24,731	...	...	...	37	Sahaswan ...		
20,924	24,012	1,67,318	1,245	41,800	3,94,382	38	Moradabad ...	Moradabad	
17,741	17,741	68,678	1,173	...	77,417	39	Chandausi ...		
20,322	21,220	57,480	215	...	...	40	Amroha ...		
13,627	25,931	58,484	60	1,000	...	41	Sambhal ...		
26,190	35,465	1,71,999	3,361	...	...	42	Shahjahanpur ...	Shahjahanpur	
16,793	16,793	51,520	1,830	...	...	43	Tilhar ...		
43,811	45,000	1,42,923	1,220	10,800	31,903	44	Pilibhit ...	Pilibhit ...	
6,360	6,360	17,603	75	...	...	45	Bisalpur ...		
2,95,887	3,30,746	13,92,978	12,274	67,000	7,54,566	...	Divisional total.		

† Includes Rs. 1,50,000 in fixed deposit in the Bank of Bengal which has since the close of the year been withdrawn and spent. It also includes Rs. 10,060 in the drainage scheme floating account with the Bank of Bengal. The board has no separate account of this money in its registers.

STATEMENT NO. III.—*Statement showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses, (establishment purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD. Etawah ...	Etawah ...	46	6,141	4,925	...	956	73	...	...	12,095
Cawnpore ...	Cawnpore ...	47	50,512	25,172	...	...	5,461	54	...	81,199
Fatehpur ...	Fatehpur ...	48	1,971	1,027	...	...	11	...	...	3,009
Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	49	3,489	6,741	...	...	138	15	...	10,383
Allahabad ...	Allahabad ...	50	45,289	27,143	...	20	2,341	133	330	75,256
	Divisional total	...	1,07,402	65,008	...	976	8,024	02	330	1,81,942
JHANSI. Banda ...	Banda ...	51	3,519	3,285	...	...	141	...	...	6,945
Jhansi ...	Jhansi ...	52	10,615	6,593	...	...	168	36	...	17,412
	Lalitpur ...	53	2,168	667	...	3	23	...	...	2,861
	Mau ...	54	1,653	596	...	...	15	...	...	2,264
Jalaun ...	Orai ...	55	1,752	326	...	...	...	...	...	2,078
	Kalpi ...	56	2,314	...	...	25	...	...	...	2,339
	Kunch ...	57	2,066	445	...	...	...	...	...	2,511
	Divisional total...	...	24,087	11,912	...	28	347	36	...	36,410
BENARES. Benares ...	Benares ...	58	17,460	29,739	...	...	329	...	...	47,528
Mirzapur ...	Mirzapur ...	59	6,414	6,111	...	...	195	...	...	12,720
Jaunpur ...	Jaunpur ...	60	4,266	5,948	...	...	...	...	...	10,214
Ghazipur ...	Ghazipur ...	61	1,789	3,837	...	...	...	...	...	5,626
Ballia ...	Ballia ...	62	1,722	605	...	...	12,701	...	...	15,028
	Divisional total	...	31,651	46,240	...	...	13,225	...	...	91,116
GORAKHPUR. Gorakhpur...	Gorakhpur ...	63	8,714	11,016	...	1,216	64	72	...	21,082
Azamgarh...	Azamgarh ...	64	2,598	1,006	...	...	37	...	...	3,641
	Divisional total	...	11,312	12,022	...	1,216	101	72	...	24,723
KUMAUN. Almora ...	Almora ...	65	672	785	3,255	51	...	...	...	4,763
Naini Tal...	Naini Tal ...	66	8,015	751	4,286	4,474	232	...	...	17,758
	Kashipur ...	67	1,124	103	1,458	...	54	...	...	2,739
	Divisional total	...	9,811	1,639	8,999	4,525	286	...	...	25,260

Public safety.					Public health and convenience.			
					Water supply.			
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.	N
12	13	14	15	16	17	18	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	7,698	60	...	7,758	8,400	268	46	
251	49,017	...	...	49,268	94,094	1,54,720	47	
...	2,124	...	...	2,124	...	8	48	
...	7,030	...	...	7,030	...	...	49	
1,411	26,187	...	...	27,598	51,252	89,177	50	
1,662	92,056	60	...	93,778	1,53,746	2,44,173	...	
...	3,722	...	...	3,722	...	361	51	
...	7,041	...	...	7,041	11,926	7,857	52	
...	2,301	...	10	2,311	...	33	53	
...	1,719	...	...	1,719	...	204	54	
27	1,236	...	...	1,263	...	737	55	
...	909	...	...	909	...	42	56	
...	1,615	...	...	1,615	...	40	57	
27	18,543	...	10	18,580	11,926	9,274	...	
...	29,062	...	285	29,347	33,498	94,135	58	
...	5,298	...	39	5,337	28,368	7,672	59	
...	3,281	...	47	3,328	...	...	60	
15	3,349	...	28	3,392	...	46	61	
...	1,356	...	...	1,356	361	241	62	
15	42,346	...	399	42,760	62,227	1,02,094	...	
...	8,543	...	...	8,543	...	...	63	
...	4,337	...	...	4,337	...	...	64	
...	12,880	...	...	12,880	...	...	...	
...	900	...	...	900	...	1,998	65	
...	10,121	...	...	10,121	22,327	45,728	66	
...	1,733	...	...	1,733	...	124	67	
...	12,754	...	...	12,754	22,327	47,850	...	

Serial number of municipality.	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, &c.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
46	...	4,968	25,095	1,212	1,775	...	329	...
47	3,204	15,755	97,731	11,532	11,532	...	1,353	...
48	...	83	5,851	...	577	1	153	...
49	253	797	34,452	2,998	3,204	65	368	...
50	1,63,210	1,296	1,17,349	7,445	15,703	36	1,546	...
...	1,66,667	22,899	2,80,478	23,187	32,791	102	3,749	...
51	...	688	8,740	96	1,332	...	299	...
52	240	492	27,342	702	2,013	...	298	918
53	490	265	5,659	120	510	70	147	...
54	1,929	380	3,535	187	796	...	252	742
55	...	766	3,467	...	299	...	195	317
56	...	892	3,748	...	288	...	301	386
57	...	165	4,819	...	775	...	171	154
...	2,659	3,648	57,310	1,105	6,013	70	1,663	2,517
58	1,13,291	12,806	1,02,540	8,268	7,239	...	1,341	...
59	...	560	15,515	1,376	4,540	...	399	5,820
60	...	...	19,844	...	1,400	...	357	296
61	1,533	2,479	11,196	...	2,391	...	312	400
62	1,770	25	4,488	316	420	373	163	...
...	1,16,594	15,870	1,53,583	9,960	15,990	373	2,572	6,516
63	...	...	32,315	830	4,018	5	425	5,168
64	...	86	9,944	420	1,305	...	126	...
...	...	86	42,259	1,250	5,323	5	551	5,168
65	...	580	5,962	...	567	...	164	...
66	5,925	8,031	29,612	5,867	3,135	...	549	6,685
67	...	1,571	4,346	287	1195	69	425	...
...	5,925	10,182	39,820	6,154	4,897	69	1,138	6,685

convenience—(*continued*).

Markets and slaughter-houses.	Pounds.	Dâk bungalows and sarais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
685	562	...	2,735	...	183	2,504	575	46
5,368	3,898	...	6,828	...	3,388	21,368	9,421	47
262	226	...	224	...	97	327	1,427	48
622	361	18	1,723	60	176	480	...	49
2,890	454	...	1,612	...	691	17,345	10,190	50
9,827	5,501	18	13,122	60	4,535	42,024	21,613	...
268	123	172	796	...	234	509	1,327	51
819	219	...	3,019	761	170	...	270	52
13,014	172	75	1,676	...	115	567	...	53
151	162	...	...	...	...	223	91	54
10	177	103	...	...	24	...	210	55
62	124	...	...	...	36	...	81	56
186	102	127	...	...	71	...	89	57
14,510	1,079	477	5,491	761	650	1,299	2,068	...
2,575	416	...	2,906	...	1,676	19,743	8,059	58
703	224	...	590	...	326	847	512	59
359	96	...	906	...	...	1,320	1,272	60
458	147	...	606	...	...	786	583	61
5,823	202	...	657	...	27	153	...	62
9,918	1,085	...	5,665	...	2,029	22,849	10,426	...
1,075	386	43	398	...	583	3,285	1,245	63
157	391	185	199	...	215	272	1,343	64
1,232	777	228	597	...	798	3,557	2,588	...
7	...	...	...	...	...	285	787	65
1,047	24	457	1,887	...	...	5,158	4,685	66
...	138	...	142	...	...	...	1,221	67
1,054	162	457	2,029	...	...	5,443	6,693	...

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.					
	Public works—(*concluded*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores.							
3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
46	17,041	...	66,332	249	6,960	2,604	7,835	...	17,648
47	75,963	...	5,16,155	28,545	10,590	...	...	5,450	44,585
48	559	...	9,795	2,080	...	...	...	...	2,080
49	11,145	...	56,722	8,920	...	...	...	25	8,945
50	45,874	207	5,26,277	22,154	5,156	3,903	1,760	...	32,973
...	1,50,582	207	11,75,281	61,948	22,706	6,507	9,595	5,475	1,06,231
51	2,428	...	17,373	1,497	147	...	2,400	...	4,044
52	4,160	...	61,206	5,857	130	21	400	...	6,408
53	1,446	...	24,359	1,476	164	600	300	...	2,540
54	2,171	17	10,840	1,012	28	...	134	...	1,174
55	2,284	...	8,589	951	43	...	...	10	1,004
56	1,756	...	7,716	1,676	242	...	...	...	1,918
57	2,710	...	9,409	1,832	629	...	...	...	2,461
...	16,955	17	1,39,492	14,301	1,383	621	3,234	10	19,549
58	62,866	...	4,71,359	26,462	23,641	1,700	...	860	52,663
59	6,114	...	73,566	6,197	338	...	...	120	6,655
60	5,154	22	31,026	4,488	5,680	...	...	120	10,288
61	5,717	...	26,654	3,325	115	...	...	204	3,644
62	3,302	...	18,321	2,002	...	...	...	...	2,002
...	83,153	22	6,20,926	42,474	29,774	1,700	...	1,304	75,252
63	7,874	...	57,650	6,698	...	...	800	360	7,858
64	1,366	...	16,009	2,030	4,001	...	1,104	...	7,135
...	9,240	...	73,659	8,728	4,001	...	1,904	360	14,993
65	1,775	...	12,125	...	...	...	1,266	25	1,291
66	14,165	785	1,56,067	1,709	447	...	172	100	2,428
67	1,171	...	10,589	1,434	...	...	...	...	1,434
...	17,111	785	1,78,781	3,143	447	...	1,438	125	5,153

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	509	266	46
34,579	...	88,828	...	...	5,982	1,081	47
25	...	...	...	...	262	...	48
480	...	...	...	...	1,280	335	49
28,503	...	34,028	...	...	4,588	332	50
63,587	...	1,22,856	...	...	12,591	2,014	...
50	...	...	...	...	830	92	51
11,362	...	1,418	...	...	905	123	52
...	...	...	...	...	301	...	53
...	...	...	...	...	226	30	54
...	...	...	...	...	203	...	55
205	...	...	...	...	344	...	56
334	...	...	...	...	397	...	57
11,951	...	1,418	...	...	3,206	245	...
7,911	...	1,12,897	...	21,643	4,926	3,890	58
...	...	18,016	...	27	520	100	59
...	...	4,718	...	...	1,007	...	60
...	...	...	...	...	615	97	61
...	...	2,411	...	...	412	30	62
7,911	...	1,38,042	...	21,670	7,480	4,117	...
1,050	...	...	...	...	1,116	160	63
15	...	...	...	...	536	124	64
1,065	...	...	...	...	1,652	284	...
637	...	...	...	...	396	...	65
2,017	...	11,017	...	3,877	1,054	...	66
10	...	139	...	...	187	...	67
2,664	...	11,156	...	3,877	1,637	...	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
8	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
46	494	170	...	...	1,694	3,133
47	4,945	15,507	...	...	14,530	42,045
48	332	10	11	...	607	1,222
49	254	94	55	...	4,569	6,557
50	4,418	15,920	5,460	...	4,836	35,554
...	10,443	31,701	5,526	...	26,236	88,511
51	176	472	...	...	...	1,570
52	647	358	420	...	1,172	3,625
53	182	218	...	...	2	703
54	236	67	25	89	119	792
55	121	150	...	...	...	474
56	99	291	...	...	19	753
57	182	60	50	...	172	861
...	1,643	1,616	495	89	1,484	8,778
58	4,978	134	734	24	20,461	35,147
59	370	26	1,086	103	891	3,096
60	291	57	55	...	673	2,083
61	194	...	47	...	447	1,400
62	214	...	...	13,940	...	14,596
...	6,047	217	1,922	14,067	22,472	56,322
63	2,043	457	2	...	1,582	5,360
64	613	85	7	...	544	1,909
...	2,656	542	9	...	2,126	7,269
65	165	29	17	...	139	746
66	795	171	642	...	3,243	5,905
67	66	...	...	...	661	914
...	1,026	200	659	...	4,043	7,565

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,133	1,06,966	...	...	...	...	46
1,30,873	8,56,659	...	...	17,531	97,128	47
1,222	18,255	...	...	...	...	48
6,557	90,117	...	...	...	...	49
69,582	7,60,189	...	...	...	1,24,043	50
8,11,357	18,32,186	...	...	17,531	2,21,171	...
1,570	33,704	...	...	...	...	51
5,043	1,08,472	...	...	...	1,506	52
703	32,774	...	...	...	...	53
792	16,789	14,229	...	...	...	54
474	13,408	...	...	...	...	55
753	13,840	...	...	...	...	56
861	17,191	...	...	...	...	57
10,196	2,36,178	14,229	...	...	1,506	...
1,69,687	7,78,495	...	...	...	50,222	58
21,139	1,19,417	...	...	...	23,148	59
6,801	61,657	...	...	...	6,250	60
1,400	40,716	...	...	...	...	61
17,007	53,694	...	...	...	3,439	62
2,16,034	10,53,999	...	...	...	83,059	...
5,360	1,01,543	...	...	...	...	63
1,909	33,046	...	...	...	...	64
7,269	1,34,589	...	...	...	...	...
746	20,462	...	...	...	...	65
20,799	2,09,190	...	...	...	14,343	66
1,053	17,558	...	...	...	260	67
22,598	2,47,210	...	...	...	14,603	...

Serial number of municipality	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
46	...	...	143	143	1,07,109	...
47	...	10,100	11,583	1,36,342	9,93,001	6,967
48	...	...	...	...	18,255	...
49	...	...	1,427	1,427	91,544	537
50	5	...	4,195	1,28,243	8,88,432	8,915
...	5	10,100	17,348	2,66,155	20,98,341	16,419
51	25	...	...	25	33,729	871
52	10	...	1,304	2,820	1,11,292	1,144
53	...	46	823	869	33,643	...
54	...	...	...	14,229	31,018	1,446
55	...	...	...	...	13,408	1,281
56	...	...	...	...	13,840	1,043
57	...	...	1,887	1,887	19,078	67
...	35	46	4,014	19,830	2,56,008	5,852
58	...	...	3,829	54,051	8,32,546	25,675
59	...	1,309	477	24,934	1,44,351	523
60	...	...	175	6,425	68,082	724
61	...	...	545	545	41,261	27
62	...	15	...	3,454	57,168	...
...	...	1,324	5,026	89,409	11,43,408	26,949
63	1,330	...	385	1,715	1,03,258	1,777
64	110	...	109	219	33,265	16
...	1,440	...	494	1,934	1,36,523	1,793
65	...	...	...	...	20,462	...
66	955	...	237	15,585	2,24,725	347
67	...	126	...	386	17,944	...
...	955	126	237	15,921	2,63,131	347

Provinces of Agra and Oudh during the year ending the 31*st March*, 1916—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
7,688	7,688	1,14,797	1,145	9,500	...	46	Etawah ...	Etawah ...	Allahabad.
3,15,163	3,22,130	13,15,131	1,728	...	17,73,913	47	Cawnpore ...	Cawnpore ...	
32,540	32,540	50,795	100	...	...	48	Fatehpur ...	Fatehpur ...	
16,900	17,437	1,08,981	1,145	20,000	...	49	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
3,00,278	3,09,193	11,97,625	3,924	61,200	8,21,191	50	Allahabad ...	Allahabad ...	
6,72,569	6,88,988	27,87,329	8,042	90,700	25,95,104	...	Divisional total.		
9,910	10,781	44,510	600	4,200	...	51	Banda ...	Banda ...	Jhansi.
8,073	9,217	1,20,509	1,733	15,000	39,318	52	Jhansi ...	Jhansi ...	
4,623	4,623	38,266	100	10,000	...	53	Lalitpur ...		
7,434	8,880	39,898	100	21,100	...	54	Mau ...		
3,279	4,560	17,968	60	2,500	...	55	Orai ...	Jalaun ...	
3,189	4,232	18,072	100	3,000	...	56	Kalpi ...		
7,270	7,337	26,415	100	7,500	...	57	Kunch ...		
43,778	49,630	3,05,638	2,793	63,300	39,318	...	Divisional total.		
79,799	1,05,474	9,38,020	8,320	1,76,900	27,98,739	58	Benares ...	Benares ...	Benares.
46,210	46,733	1,91,084	294	11,000	4,43,023	59	Mirzapur ...	Mirzapur ...	
13,597	14,321	82,403	605	31,000	1,13,402	60	Jaunpur ...	Jaunpur ...	
18,124	18,151	59,412	530	10,000	...	61	Ghazipur ...	Ghazipur ...	
12,450	12,450	69,618	60	5,500	57,657	62	Ballia ...	Ballia ...	
1,70,180	1,97,129	13,40,537	9,809	2,34,400	34,12,821	...	Divisional total.		
45,155	46,932	1,50,190	1,330	25,000	...	63	Gorakhpur ...	Gorakhpur...	Gorakhpur.
7,128	7,144	40,409	110	18,500	...	64	Azamgarh ...	Azamgarh ...	
52,283	54,076	1,90,599	1,440	43,500	...	...	Divisional total.		
23,029	23,029	43,491	...	...	...	65	Almora ...	Almora ...	Kumaun.
27,134	27,481	2,52,206	955	...	2,64,784	66	Naini Tal ...	Naini Tal ...	
9,370	9,370	27,314	114	...	2,825	67	Kashipur ...		
59,533	59,880	3,23,011	1,069	...	2,67,609	...	Divisional total.		

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates establishment, &c.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW. Lucknow ...	Lucknow ...	68	26,660	35,909	144	...	996	990	578	65,277
Unao ...	Unao ...	69	1,305	359	...	...	68	...	...	1,732
Rae Bareli ...	Rae Bareli ...	70	2,736	2 : 0	...	...	11	78	...	5,235
Sitapur ...	Sitapur ...	71	2,823	1,308	...	...	...	...	...	4,131
	Khairabad ...	72	999	974	...	...	13	...	...	1,986
Hardoi ...	Hardoi ...	73	2,245	738	...	80	...	...	...	3,063
	Shahabad ...	74	2,258	171	...	...	...	...	...	2,429
	Sandila ...	75	1,964	816	...	...	3	...	...	2,783
Kheri ...	Lakhimpur ...	76	2,621	405	741	...	...	...	...	3,767
	Divisonal total	...	43,611	43,090	885	80	1,091	1,068	578	90,403
FYZABAD. Fyzabad ...	Fyzabad ...	77	6,439	8,891	...	867	524	...	...	16,721
	Tanda ...	78	1,203	296	...	...	2	...	...	1,501
Gonda ...	Gonda ...	79	3,845	3,216	...	...	...	...	...	7,061
	Balrampur ...	80	1,065	465	...	...	...	...	...	1,530
Bahraich ...	Bahraich ...	81	3,213	3,569	...	...	...	...	...	6,782
Sultanpur ...	Sultanpur ...	82	1,820	612	...	...	...	...	...	2,432
Partabgarh...	Bela (Partabgarh).	83	1,513	531	...	...	49	...	...	2,093
Bara Banki...	Nawabganj (Bara Banki).	84	2,299	713	...	305	65	...	...	3,382
	Divisional total	...	21,397	18,293	...	1,172	640	...	...	41,502
	GRAND TOTAL, 1915-1916.	...	4,48,795	4,01,466	17,379	24,433	34,145	3,933	1,052	9,31,203
	Grand total, 1914-1915.	...	*4,47,075*	*3,99,927*	*17,712*	*19,768*	*53,008*	*4,016*	*1,052*	*9,42,558*

Public safety.					Public health and convenience.		Serial number of municipality.	Nam
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c.,) repairs to outposts.	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.			
					Capital outlay.	Establishment, repairs, &c.		
12	13	14	15	16	17	18	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
2,835	34,267	...	...	37,102	1,14,183	93,924	68	L
...	1,159	...	...	1,159	2,783	...	69	U
...	2,138	...	19	2,157	...	322	70	R
...	3,622	...	...	3,622	...	488	71	Si
...	757	...	...	757	...	67	72	K
14	2,540	...	...	2,554	...	54	73	H
...	1,681	...	...	1,681	179	56	74	Sh
...	758	...	...	758	...	52	75	Sa
...	3,460	...	...	3,460	...	...	76	La
2,849	50,382	...	19	53,250	1,17,145	94,963	...	D
...	8,154	...	...	8,154	60,652	...	77	F
...	726	...	...	726	...	...	78	T
...	3,095	...	...	3,095	221	119	79	G
...	1,460	...	...	1,460	...	...	80	B
...	4,146	...	...	4,146	...	94	81	B
...	2,089	...	...	2,089	129	...	82	S
...	1,243	...	...	1,243	...	68	83	B
...	1,985	...	...	1,985	...	270	84	N
...	22,898	...	...	22,898	61,002	551	...	D
6,648	5,79,314	739	786	5,87,487	10,49,668	6,43,310	...	G
16,631	*7,95,776*	...	*1,052*	*8,13,459*	*7,37,949*	*7,04,346*	...	G

Serial number of municipality.	Public health and							
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, &c.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68	31,219	8,934	1,18,412	13,921	12,822	...	2,329	1,007
69	...	66	6,775	...	202	...	207	...
70	...	68	7,596	342	612	...	169	45
71	...	662	16,299	461	1,504	...	177	...
72	...	118	4,331	292	1,420	...	151	...
73	...	128	4,280	480	1,478	...	142	1,800
74	45	1	5,958	502	350	...	165	...
75	540	122	3,496	...	1,135	...	219	...
76	...	...	3,990	270	593	...	201	1,191
...	31,804	10,099	1,71,137	16,328	20,116	...	3,760	4,043
77	...	649	29,049	3,036	3,131	...	581	887
78	231	...	7,767	291	510	...	293	418
79	...	3,421	7,937	...	964	...	360	...
80	....	35	3,278	330	154	...	233	...
81	54,949	...	11,276	...	1,176	...	539	...
82	717	...	3,83	185	344	...	197	629
83	146	5	5,158	...	624	...	266	...
84	...	68	8,827	660	...	...	185	376
...	56,043	4,178	77,125	4,502	6,903	...	2,654	2,310
...	5,39,360	1,05,757	14,42,311	1,16,091	1,82,684	844	29,966	76,098
...	*6,75,817*	*1,08,713*	*1,700,085*	...	*2,07,112*	*311*	*29,792*	...

convenience—(*continued*).

Markets and slaughter-houses.	Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
7,898	737	...	2,530	110	3,216	11,582	3,166	68
156	2,190	...	...	...	...	...	...	69
624	113	...	1,557	...	97	187	...	70
2,368	897	44	2,655	...	453	1,137	241	71
124	186	...	...	...	15	...	...	72
226	244	...	1,593	24	36	...	334	73
573	195	23	116	16	...	...	1,673	74
20	224	...	...	24	...	...	...	75
412	203	...	164	...	...	324	...	76
12,401	4,989	67	8,615	174	3,817	13,230	5,414	...
1,474	328	...	300	...	181	1,875	1,043	77
78	145	...	65	...	20	...	...	78
1,541	249	...	62	...	...	666	515	79
92	239	...	...	...	28	165	588	80
626	149	2,064	2,861	...	...	120	1,299	81
474	119	...	942	...	...	60	303	82
61	215	...	89	...	...	84	...	83
64	165	39	457	...	182	363	364	84
4,410	1,609	2,103	4,776	...	411	3,333	4,112	...
1,11,347	25,717	6,175	93,936	4,059	17,320	1,26,916	1,23,859	...
1,47,899	*22,775*	*5,761*	*1,10,403*	*4,366*	*15,144*	*1,33,659*	*2,42,875*	...

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.				
	Public works—(*concluded*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.
	Roads.	Stores.						
3	35	36	37	38	38(*a*)	38(*b*)	39	40
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68	62,555	...	4,88,545	77,351	...	...	...	920
69	1,118	...	13,497	950	...	...	...	150
70	2,490	...	14,222	...	...	...	...	72
71	19,011	...	46,397	3,411	...	...	...	80
72	1,531	...	8,235	1,235	...	...	...	...
73	1,676	...	12,495	52	...	...	2,000	215
74	1,592	...	11,504	1,633	...	...	1,200	178
75	489	...	6,321	1,539	...	...	500	150
76	3,209	...	10,557	2,421	...	...	...	...
...	93,671	...	6,11,773	88,592	...	...	3,700	1,765
77	19,973	...	1,23,159	612	...	...	6,790	360
78	1,296	...	11,114	632	...	...	780	5
79	1,213	...	17,268	1,599	...	...	2,172	60
80	463	...	5,605	941	...	...	...	...
81	979	...	76,132	4,199	...	..	444	440
82	1,658	...	9,590	...	...	...	1,475	125
83	1,131	...	7,847	900	...	...	...	...
84	907	...	12,927	3,799	...	...	...	...
...	27,620	...	2,63,642	12,682	...	...	11,661	990
...	59,843	17,226	54,72,487	4,30,393	84,077	12,844	75,417	15,866
...	*8,54,294*	*18,090*	*57,19,391*	*4,36,559*	*66,059*	*4,600*	*1,97,306*	*10,376*

Total.	Contributions	Miscellaneous.						Serial number of municipality.
		Interest on loans.		Discount.	Actual cost of work done for private individuals.	Other items.		
	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.			Printing charges.	Law charges	
41	42	43	44	45	46.	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
78,271	38,820	...	64,910	...	...	8,987	1,281	68
1,100	...	...	...	...	...	356	...	69
72	...	...	...	...	...	645	209	70
3,491	50	...	...	...	...	851	...	71
1,235	...	...	...	...	...	276	146	72
2,267	200	...	...	...	...	400	3	73
3,011	200	...	...	...	...	260	10	74
2,189	...	...	...	...	...	193	...	75
2,421	...	...	...	...	...	1,033	...	76
94,057	39,270	...	64,910	...	...	13,001	1,649	...
7,762	4,979	...	2,473	...	...	836	371	77
1,417	...	...	...	...	...	207	...	78
3,831	...	...	...	...	...	146	...	79
941	...	...	...	...	...	270	1	80
5,083	100	...	4,004	...	...	507	...	81
1,600	...	...	...	...	...	430	...	82
900	...	...	...	...	...	173	...	83
3,799	...	...	...	...	...	435	...	84
25,333	5,079	...	6,477	...	...	3,004	372	...
6,18,597	2,30,322	100	4,94,523	...	86,369	76,680	22,142	...
7,14,900	*2,47,634*	...	*5,06,588*	...	*58,112*	*76,480*	*27,430*	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68	7,012	...	8,277	...	2,19,059	2,44,616
69	58	...	...	...	256	670
70	235	246	52	...	3,555	4,942
71	169	2,993	802	200	328	5,343
72	27	417	...	...	1,047	1,913
73	313	534	6	...	...	1,256
74	90	5	10	...	210	585
75	73	13	377	...	335	991
76	128	451	111	670	2,256	4,649
...	8,105	4,659	9,635	870	2,27,046	2,64,965
77	580	166	898	4,825	1,499	9,175
78	212	416	...	...	65	900
79	199	1,500	719	25	743	3,332
80	60	...	21	...	...	352
81	142	136	...	...	152	937
82	193	417	...	...	497	1,537
83	138	97	40	...	98	546
84	119	561	...	...	567	1,682
...	1,643	3,293	1,678	4,850	3,621	18,461
...	54,782	52,792	23,751	1,44,211	4,54,547	8,28,905
...	*59,823*	*66,214*	*15,007*	*97,577*	*2,26,537*	*5,69,168*

Total.	Total expenditure.	Extraordinary and debt: Investments. In securities (other than for sinking funds).	Extraordinary and debt: Investments. In savings bank.	Payment to sinking fund.	Repayment of loans.	Serial number of municipality.
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,09,526	10,17,541	...	...	...	86,826	68
670	18,158	...	...	...	...	69
4,942	26,628	...	...	...	...	70
5,343	63,034	...	...	...	...	71
1,913	14,126	...	...	...	...	72
1,256	21,835	...	...	...	...	73
585	19,410	...	...	...	...	74
991	13,042	...	...	...	...	75
4,649	24,854	...	...	...	...	76
3,29,875	12,18,628	...	...	...	86,826	...
11,648	1,72,423	...	...	...	4,839	77
900	15,658	...	...	...	...	78
3,332	34,587	...	...	...	...	79
352	9,888	...	...	...	...	80
4,941	97,184	...	...	...	3,628	81
1,537	17,248	...	...	...	...	82
546	12,629	...	...	...	...	83
1,682	23,775	...	...	...	...	84
24,938	3,83,392	...	...	...	8,467	...
14,09,897	92,49,993	3,28,123	...	17,531	6,54,896	...
11,33,868	*95,71,710*	*1,30,837*	...	*17,531*	*5,48,367*	...

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68	...	310	15,743	1,02,879	11,20,420	23,507
69	...	...	...	...	18,158	551
70	5	...	...	5	26,633	2,750
71	...	...	158	158	63,192	1,032
72	...	...	14	14	14,140	115
73	...	178	...	178	22,013	364
74	...	...	...	...	19,410	...
75	...	...	...	...	13,042	216
76	...	...	...	...	24,854	13,618
...	5	488	15,915	1,03,234	13,21,862	42,153
77	...	...	3,830	8,669	1,81,092	7,261
78	...	...	...	...	15,658	...
79	...	...	935	935	35,522	1,054
80	...	...	...	...	9,888	...
81	666	...	25	4,319	1,01,503	...
82	...	...	...	...	17,248	...
83	...	...	...	...	12,629	...
84	...	...	2,710	2,710	26,485	...
...	666	...	7,500	16,633	4,00,025	8,315
...	3,598	24,587	1,12,533	11,41,268	103,91,261	1,70,645
...	*2,852*	*33,305*	*1,79,449*	*9,12,341*	*1,04,84,051*	*1,70,014*

United Provinces of Agra and Oudh during the year ending the 31*st March*, 1916—(concluded).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
6,89,451	7,12,958	18,33,378	2,970	25,000	16,39,118	68	Lucknow ...	Lucknow ...	LUCKNOW.
2,112	2,663	20,821	...	...	...	69	Unao ...	Unao ...	
11,359	14,109	40,742	...	...	...	70	Rae Bareli ...	Rae Bareli ...	
9,182	10,214	73,406	107	12,000	...	71	Sitapur ...	Sitapur ...	
7,510	7,625	21,765	...	1,000	...	72	Khairabad ...		
4,531	4,895	26,908	70	...	...	73	Hardoi ...	Hardoi ...	
18,942	18,942	38,352	...	...	...	74	Shahabad ...		
15,480	15,696	28,738	...	100	...	75	Sandila ...		
...	13,618	38,472	...	3,000	...	76	Lakhimpur ...	Kheri ...	
7,58,567	8,00,720	21,22,582	3,147	41,100	16,39,118	...	Divisional total.		
1,09,297	1,16,558	2,97,650	655	...	58,428	77	Fyzabad ...	Fyzabad ...	FYZABAD.
11,363	11,363	27,021	100	...	...	78	Tanda ...		
6,448	7,502	43,024	165	2,000	...	79	Gonda ...	Gonda ...	
5,996	5,996	15,884	100	...	...	80	Balrampur ...		
12,511	12,511	1,14,014	666	3,200	96,372	81	Bahraich ...	Bahraich ...	
6,235	6,235	23,483	130	...	...	82	Sultanpur ...	Sultanpur ...	
19,676	19,676	32,305	110	...	...	83	Bela (Partabgarh).	Partabgarh	
1,558	1,558	28,043	110	...	...	84	Nawabganj (Bara Banki).	Bara Banki	
1,73,084	1,81,399	5,81,424	2,036	5,200	1,54,800	...	Divisional total.		
34,13,197	35,83,842	1,39,75,103	62,012	14,39,140	1,19,75,007	...	GRAND TOTAL, 1915-1916.		
33,03,687	*34,73,701*	*1,39,57,752*	*63,612*	*18,68,680*	*1,22,39,106*	...	*Grand total, 1914-1915.*		

STATEMENT No. IV.

STATEMENT NO. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed March, 1916, the average consumption or expenditure per head and the incidence of*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dun ...	Dehra ...	1	38,610	4,67,488	15,953	3,66,790	12,062	9 20 0
	Saharanpur	Saharanpur ...	2	62,850	7,61,672	24,031	4,34,336	13,775	6 36 0
		Hardwar-Union	3	28,682	2,30,010	8,123	2,23,445	7,876	7 32 0
	Meerut ...	Meerut ...	4	1,16,631*	8,19,192	47,720	6,92,458	40,797	5 37 0
		Hapur ...	5	19,142	7,44,626	26,528	4,68,675	18,997	24 19 0
	Bulandshahr	Khurja ...	6	27,387	3,57,758	8,697	1,60,453	4,923	5 34 0
		Divisional total	...	2,93,302	33,80,746	1,31,052	23,46,157	98,430	8 0 0
AGRA.	Aligarh ...	Koil (Aligarh)...	7	64,825	9,05,935	30,310	6,04,787	20,096	9 13 0
		Hathras ...	8	37,854	15,59,490	36,247	8,23,779	18,895	21 30 0
	Muttra ...	Muttra ...	9	58,183	6,59,277	22,007	4,83,853	16,371	8 13 0
		Brindaban ...	10	18,443	1,29,533	4,678	1,27,346	4,604	6 36 0
	Agra ...	Agra ...	11	85,449	24,78,382	1,26,198	15,19,420	79,867	8 8 0
	Etah ...	Kasganj ...	12	16,429	71,170	2,242	61,109	1,945	3 29 0
		Divisional total	...	3,81,183	58,03,767	2,21,682	36,20,294	1,41,778	9 20 0
ROHILKHAND.	Bareilly ...	Bareilly ...	13	1,29,462	16,26,481	71,270	8,78,988	37,884	6 32 0
	Budaun ...	Budaun ...	14	38,230	4,17,490	14,044	2,61,474	9,001	6 34 0
	Moradabad	Moradabad ...	15	81,168	9,19,432	27,873	6 37,114	19,496	7 34 0
		Chandausi ...	16	22,255	2,96,728	11,297	1,32,145	5,772	5 38 0
	Shahjahanpur.	Shahjahanpur...	17	71,778	11,72,809	33,923	5,58,745	17,420	7 31 0
		Tilhar ...	18	18,446	1,84,753	4,173	1,33,299	3,131	7 9 0
	Pilibhit ...	Pilibhit ...	19	31,554	5,21,586	15,709	2,67,147	8,684	8 19 0
		Divisional total	...	3,92,893	51,39,279	1,78,289	28,68,912	1,01,388	7 12 0

* Difference is due to revision of boundary.

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
22,921	8,300	15,223	5,677	0 16 0	1
88,712	13,858	39,840	6,222	0 25 0	2
16,335	5,114	14,882	4,660	0 21 0	3
35,025	10,083	32,700	9,360	0 11 0	4
...	...	...	...	...	5
26,777	10,877	14,433	5,711	0 21 0	6
1,89,770	48,232	1,17,078	31,630	0 16 0	...
65,216	16,304	27,404	9,102	0 17 0	7
...	...	...	...	...	8
38,319	9,499	33,902	8,273	0 23 0	9
9,009	2,503	8,980	2,495	0 19 0	10
2,02,626	63,318	1,09,681	34,271	0 24 0	11
...	...	...	...	...	12
3,15,170	91,624	1,79,067	54,141	0 22 0	...
49,848	15,545	25,552	7,985	0 8 0	13
15,870	4,954	10,696	3,337	0 11 0	14
34,680	10,815	15,824	4,923	0 8 0	15
...	...	...	...	...	16
14,827	4,634	10,940	3,420	0 6 0	17
...	...	...	...	...	18
4,266	1,333	3,658	1,143	0 5 0	19
1,19,491	37,281	66,670	20,808	0 7 0	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	37,020	4,628	29,228	3,654	0 30 0
2	1,89,262	11,831	31,755	1,987	0 20 0
3	19,003	2,411	17,171	2,182	0 24 0
4	26,155	3,269	25,182	3,147	0 9 0
5	...	...	...	...	...
6	40,929	3,848	31,715	2,985	1 6 0
...	3,12,369	25,987	1,35,051	13,955	0 18 0
7	75,468	7,075	57,595	5,399	0 36 0
8	...	...	...	...	...
9	39,436	4,929	33,834	4,229	0 23 0
10	6,087	696	5,927	690	0 13 0
11	4,26,540	61,270	1,66,637	23,313	0 36 0
12	...	...	...	...	...
...	5,47,531	73,970	2,63,993	33,631	0 32 0
13	2,05,154	12,822	44,352	2,772	0 14 0
14	15,258	1,904	14,872	1,856	0 16 0
15	41,491	5,323	39,282	5,047	0 19 0
16	34,261	3,014	28,190	2,468	1 11 0
17	...	...	...	...	...
18	...	...	...	...	...
19	...	...	...	...	...
...	2,96,164	23,063	1,26,696	12,143	0 13 0

Ghi.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
6,422	3,311	5,111	2,634	0 5 0	1
9,705	6,068	9,167	5,732	0 6 0	2
7,790	7,785	7,529	7,524	0 10 0	3
13,906	13,905	13,542	13,541	0 5 0	4
2,774	1,734	1,668	1,043	0 3 0	5
...	...	...	...	...	6
40,597	32,803	37,017	30,474	0 5 0	...
12,815	6,408	10,060	5,030	0 6 0	7
30,372	15,186	6,658	3,329	0 7 0	8
14,494	7,247	11,965	5,982	0 8 0	9
4,667	2,333	4,582	2,290	0 10 0	10
25,843	25,843	24,594	24,594	0 5 0	11
3,808	2,380	2,574	1,609	0 6 0	12
91,999	59,397	60,433	42,834	0 6 0	...
12,784	9,588	12,457	9,343	0 4 0	13
3,593	2,246	3,554	2,221	0 4 0	14
8,834	6,612	8,573	6,416	0 4 0	15
...	...	...	...	...	16
4,817	2,409	4,738	2,369	0 3 0	17
1,002	501	987	493	0 2 0	18
5,630	2,815	4,030	2,015	0 5 0	19
36,660	24,171	34,339	22,857	0 3 0	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	6,38,336	38,656	4,79,893	28,917	12 17 0
2	11,96,406	71,016	6,04,808	40,854	9 25 0
3	4,13,851	27,543	4,03,680	26,347	14 3 0
4	13,38,992	95,931	11,82,749	85,383	10 5 0
5	9,02,277	35,352	5,73,244	25,508	29 37 0
6	5,11,901	28,622	2,80,674	18,443	10 9 0
..	50,01,763	2,97,120	35,25,048	2,25,452	12 1 0
7	14,53,952	77,175	10,09,047	54,955	15 23 0
8	17,05,247	62,883	9,00,892	27,598	23 32 0
9	8,30,621	51,839	6,33,166	42,484	10 35 0
10	1,96,388	12,578	1,93,880	12,444	10 20 0
11	40,30,610	3,12,742	25,92,955	1,91,834	13 39 0
12	2,08,436	8,436	1,83,492	6,856	11 7 0
...	84,25,254	5,25,653	55,13,432	3,36,171	14 9 0
13	19,72,038	1,32,668	10,21,329	80,292	7 36 0
14	5,28,825	29,188	3,66,372	22,424	9 23 0
15	11,03,280	63,877	7,87,421	48,701	9 28 0
16	3,49,860	19,174	1,78,525	12,833	8 1 0
17	13,94,859	48,917	7,67,548	30,674	10 28 0
18	2,44,823	7,557	1,93,352	6,506	10 19 0
19	6,11,812	24,324	3,55,165	16,284	11 10 0
...	62,05,497	3,25,705	36,69,712	2,17,714	9 14 0

Class II.—Animals for slaughter.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
5,178	2,674	5,178	2,570	...	1
23,296	3,659	23,296	3,659	...	2
3,315	348	3,315	348	...	3
9,972	2,632	9,972	2,632	...	4
3,589	471	3,589	471	...	5
...	...	...	...	...	6
45,350	9,784	45,350	9,680	...	...
1,01,324	25,859	1,01,324	25,859	...	7
...	...	...	...	...	8
19,865	2,920	19,388	2,870	...	9
1,779	124	1,751	122	...	10
2,23,007	33,849	1,60,173	18,439	...	11
5,888	884	5,888	884	...	12
3,51,863	63,636	2,88,524	48,174	...	...
72,999	12,375	66,763	11,985	...	13
25,307	2,208	25,307	2,208	...	14
46,161	5,304	45,112	5,239	...	15
6,401	468	6,401	468	...	16
38,322	3,949	38,322	3,949	...	17
6,495	767	6,495	767	...	18
11,037	1,141	11,037	1,141	...	19
2,06,722	26,212	1,99,437	25,757	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	8,140	1,527	5,777	1,084	0 6 0
2	...	...	...	...	...
3	2,328	436	2,295	430	0 3 0
4	9,388	2,435	7,282	2,305	0 2 0
5	...	...	...	...	...
6	...	...	...	...	...
...	19,856	4,398	15,354	3,819	0 2 0
7	5,343	1,002	3,624	680	0 2 0
8	...	...	...	...	...
9	8,197	1,537	6,282	1,178	0 4 0
10	3,915	734	3,905	732	0 8 0
11	...	...	...	...	...
12	...	...	...	...	...
...	17,455	3,273	13,811	2,590	0 4 0
13	6,406	1,602	5,640	1,410	0 2 0
14	350	66	350	66	0 0 5
15	2,770	522	2,587	488	0 1 0
16	...	...	...	...	...
17	...	...	...	...	...
18	148	28	148	28	0 0 4
19	980	245	860	215	0 1 0
...	10,654	2,463	9,585	2,207	0 1 0

CLASS III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
20,337	3,732	15,880	3,112	0 16 0	1
8,435	1,773	8,391	1,764	0 5 0	2
3,61,719	1,646	3,61,636	1,637	12 24 0	3
4,32,892	9,608	4,03,042	9,091	3 18 0	4
920	519	920	519	0 2 0	5
*	741	*	741	...	6
8,24,303	18,019	7,89,869	16,864	2 28 0	...
17,907	4,233	15,979	3,507	0 10 0	7
5,305	2,218	5,280	1,379	0 6 0	8
1,81,528	3,542	1,75,839	3,179	3 1 0	9
60,189	1,201	60,179	1,199	3 11 0	10
1,29,595	14,449	1,27,568	14,340	0 28 0	11
92,854	1,014	92,854	1,013	5 26 0	12
4,87,378	26,657	4,77,699	24,617	1 10 0	...
8,73,335	19,443	7,96,584	14,436	6 6 0	13
62,469	1,696	62,469	1,685	1 25 0	14
31,673	2,955	30,930	2,901	0 15 0	15
13,415	1,365	13,211	1,358	0 24 0	16
1,99,981	3,095	1,99,701	3,003	2 31 0	17
930	243	930	243	0 2 0	18
3,08,875	2,277	3,08,755	2,245	9 30 0	19
14,90,678	31,074	14,12,580	25,871	3 24 0	...

* Figures not available.

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	2,21,879	3,681	2,16,281	3,589	5 10 0
2	1,94,539	9,986	1,32,979	5,951	2 2 0
3	2,49,687	4,137	2,25,661	3,762	7 14 0
4	4,52,630	19,696	3,94,976	17,572	3 6 0
5	1,20,974	3,760	1,18,299	3,682	6 3 0
6	1,40,727	3,484	78,308	2,508	2 14 0
...	13,80,436	44,744	11,66,504	37,064	3 14 0
7	2,65,486	6,789	2,59,085	6,683	4 0 0
8	47,520	3,920	39,243	2,537	1 1 0
9	1,53,632	5,303	1,43,756	4,855	2 8 0
10	16,221	2,669	15,636	2,657	0 14 0
11	5,22,618	25,037	5,22,588	17,349	2 13 0
12	1,75,594	3,752	1,34,589	3,015	8 3 0
...	11,81,071	47,470	11,14,897	37,096	2 15 0
13	10,07,876	35,140	6,35,544	22,133	4 15 0
14	88,552	3,646	78,320	3,451	2 1 0
15	5,14,416	10,255	4,34,875	8,305	5 6 0
16	99,411	3,865	80,062	3,075	3 10 0
17	2,45,766	8,579	2,38,486	8,334	3 5 0
18	85,567	3,275	73,124	2,749	3 15 0
19	1,57,358	4,104	1,35,038	3,639	4 4 0
...	21,98,946	68,864	16,75,449	51,686	4 4 0

Class V.—Drugs, gums, spices and perfumes.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,55,211	3,432	1,36,079	3,127	3 8 0	1
3,72,898	13,589	2,85,617	10,862	4 9 0	2
88,727	1,447	87,233	1,423	3 1 0	3
2,69,141	15,278	2,32,263	13,289	2 0 0	4
74,917	2,342	64,600	2,020	3 6 0	5
1,31,623	2,057	1,01,410	1,585	3 11 0	6
10,92,517	38,145	9,07,202	32,306	3 1 0	...
2,29,930	7,091	1,62,147	4,973	2 8 0	7
13,75,494	18,760	2,87,003	4,025	7 9 0	8
2,30,854	5,585	2,14,260	5,227	3 11 0	9
36,160	707	35,894	702	1 15 0	10
81,853	13,644	63,387	6,605	0 5 0	11
1,29,897	4,059	1,08,068	3,377	6 9 0	12
20,84,188	49,846	8,70,759	24,909	2 4 0	...
4,58,725	20,150	4,03,473	17,724	3 2 0	13
1,85,073	5,785	1,81,031	5,659	4 12 0	14
2,97,960	9,314	2,55,510	7,987	3 2 0	15
1,30,316	7,129	87,229	5,552	3 15 0	16
3,45,793	16,949	2,73,075	13,548	3 13 0	17
63,259	2,921	61,804	2,858	3 6 0	18
2,99,136	4,674	2,24,600	3,525	7 2 0	19
17,80,262	66,922	14,86,722	56,853	3 13 0	...

Serial number of municipality.	Class VI.– Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	*	3,854	*	2,847	...
2	41,170	7,629	24,542	4,690	0 16 0
3	4,334	710	4,293	705	0 6 0
4	12,729	5,237	11,540	4,803	0 4 0
5	3,224	562	3,180	556	0 7 0
6	*	693	*	677	...
...	61,457	18,685	43,555	14,278	0 6 0
7	6,652	2,654	2,342	1,958	0 1 0
8	27,170	4,336	7,509	1,084	0 8 0
9	6,554	1,739	6,554	1,738	0 5 0
10	1,618	349	1,609	348	0 3 0
11	17,536	7,525	11,270	6,027	0 2 0
12	2,868	586	2,095	459	0 5 0
...	62,398	17,189	31,379	11,614	0 3 0
	Rs.		Rs.		Rs. a. p.
13	58,465	1,827	57,888	1,809	0 7 0
14	...	...	...	...	...
	Mds.		Mds.		Mds. s. c.
15	10,899	4,309	7,011	3,543	0 3 0
16	17,056	2,775	9,837	1,637	0 18 0
17	4,333	1,204	4,192	1,100	0 2 0
18	2,444	590	2,365	569	0 5 0
19	9,339	1,524	8,325	1,392	0 11 0
...	†44,071	12,229	†31,730	10,050	*0 5 0

* Figures not available.

Excluding Bareilly where octroi is levied *ad valorem*.

Cloth and piece goods and articles of clothing.					Serial number of municipality.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
7,03,355	21,980	5,93,851	18,553	15 6 0	1
9,38,893	14,671	7,91,267	12,364	12 9 0	2
4,56,734	7,137	4,32,152	6,753	15 1 0	3
11,94,452	37,327	8,95,377	27,974	7 11 0	4
2,34,846	3,674	2,33,180	3,648	12 3 0	5
5,75,821	8,997	2,97,843	4,653	10 14 0	6
41,04,101	93,786	32,43,670	73,950	11 1 0	...
11,45,193	11,929	10,26,492	10,693	15 13 0	7
...	...	...	...	...	8
9,76,596	15,887	5,19,015	8,675	8 5 0	9
3,07,446	4,632	2,09,588	3,054	11 6 0	10
67,01,322	1,04,703	24,23,751	37,866	13 1 0	11
2,52,314	3,943	2,49,519	3,899	15 3 0	12
93,82,871	1,41,094	44,28,365	64,187	12 14 0	...
20,86,647	36,658	15,53,634	26,980	12 0 0	13
4,61,032	8,386	4,47,177	8,020	11 11 0	14
16,85,229	26,331	14,30,480	22,445	17 10 0	15
9,80,742	15,446	3,76,527	6,006	16 15 0	16
7,86,815	12,296	7,82,031	12,221	10 14 0	17
2,07,565	4,325	2,06,490	4,302	11 3 0	18
6,01,984	9,406	5,80,096	9,064	18 6 0	19
68,10,014	1,12,848	53,76,435	89,038	13 11 0	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	8,18,808	23,784	7,04,647	20,289	18 5 0
2	12,00,386	18,761	10,50,235	16,415	16 11 0
3	5,28,565	8,259	4,99,798	7,809	17 7 0
4	14,29,839	42,380	10,96,301	32,116	9 7 0
5	2,81,142	4,404	2,76,852	4,337	14 7 0
6	6,04,824	9,450	3,21,707	5,026	11 12 0
...	48,63,564	1,07,038	39,49,540	85,992	13 7 0
7	12,59,352	13,253	11,39,589	12,006	17 9 0
8	1,34,057	2,095	80,768	1,263	2 2 0
9	9,41,876	17,362	5,68,922	9,860	9 12 0
10	3,12,709	4,731	2,14,851	3,153	11 10 0
11	83,96,566	1,32,826	30,36,108	48,858	16 6 0
12	2,77,102	4,330	2,73,744	4,277	16 11 0
...	1,13,21,662	1,74,597	53,13,982	79,417	13 15 0
13	24,57,901	43,143	18,53,477	32,326	14 5 0
14	5,31,673	9,492	5,17,893	9,115	13 9 0
15	18,36,219	28,692	15,62,390	24,508	19 4 0
16	10,06,079	15,842	4,01,254	6,392	18 0 0
17	8,57,143	14,345	8,51,539	14,248	11 14 0
18	2,26,742	4,924	2,25,080	4,883	12 3 0
19	6,64,256	10,379	6,41,664	10,026	20 5 0
...	75,80,013	1,26,817	60,53,297	1,01,498	15 7 0

by the several municipalities in the United Provinces of Agra and Oudh, during the year ending the 31st taxation per head of population.

Class VIII.—Metals and articles of metal.						Incidence of taxation.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Composition for octroi.	Class I.—(Net collections).	Total octroi—(Net collections).	Serial number of municipality.	Name of municipality.	District.	Division.
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,33,865	3,654	1,93,037	3,016	5 0 0	...	0 12 0	1 12 0	1	Dehra ...	Dehra Dun	Meerut.
2,34,904	3,670	1,58,333	2,474	2 8 0	500	0 10 3	1 6 3	2	Saharanpur ...	Saharanpur	
1,48,737	2,324	1,43,600	2,242	5 0 0	...	0 14 9	1 9 0	3	Hardwar-Union		
2,10,719	3,442	1,66,441	2,749	1 7 0	2,235	0 11 6	1 7 3	4	Meerut ...	Meerut ...	
84,559	1,320	56,861	887	3 0 0	...	1 5 6	2 0 0	5	Hapur ...		
84,432	1,319	65,867	1,029	2 6 0	...	0 10 9	1 1 6	6	Khurja ...	Bulandshahr	
9,97,216	15,729	7,84,139	12,397	2 11 0	2,735	0 12 9	1 7 6	...	Divisional total.		
5,39,606	8,432	4,50,108	7,034	6 15 0	75	0 13 9	1 12 9	7	(Koil) Aligarh...	Aligarh ...	Agra.
4,23,885	10,681	91,146	2,003	2 7 0	...	0 11 9	1 0 9	8	Hathras ...		
1,64,576	3,918	1,25,422	3,206	2 2 0	15	0 11 9	1 4 3	9	Muttra ...	Muttra ...	
39,589	787	31,998	626	1 12 0	10	0 10 3	1 2 6	10	Brindaban ...		
5,65,345	17,667	3,71,752	11,617	2 0 0	4	1 0 3	1 11 3	11	Agra ...	Agra ...	
1,10,490	1,727	83,054	1,298	5 1 0	...	0 6 9	1 4 6	12	Kasganj ...	Etah ...	
18,43,491	43,212	11,53,480	25,784	3 0 0	104	0 14 0	1 8 9	...	Divisional total.		
5,67,362	8,865	3,75,808	5,872	2 14 0	251	0 10 0	1 7 0	13	Bareilly ...	Bareilly ...	Rohilkhand.
1,39,572	2,180	71,483	1,116	1 14 0	694	0 9 6	1 3 6	14	Budaun ...	Budaun ...	
1,18,814	1,856	97,449	1,412	1 3 0	63	0 9 6	1 4 3	15	Moradabad ...	Moradabad ...	
3,49,602	10,926	1,40,501	4,392	6 5 0	...	0 9 3	1 9 9	16	Chandausi ...		
57,316	4,216	28,504	2,961	0 6 0	111	0 6 9	1 1 3	17	Shahjahanpur...	Shahjahanpur	
43,174	1,349	17,765	555	0 15 0	...	0 5 9	1 0 6	18	Tilhar ...		
2,59,648	4,057	1,51,424	2,366	4 13 0	3	0 8 3	1 9 6	19	Pilibhit ...	Pilibhit ...	
15,35,488	33,449	8,82,934	18,674	2 4 0	1,122	0 8 9	1 4 9	...	Divisional total.		

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* *March*, 1916, *the average consumption or expenditure per head, and*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
ALLAHABAD.	Etawah ...	Etawah ...	20	45,350	6,84,965	22,292	3,73,338	15,140	8 9 0
	Cawnpore ...	Cawnpore ...	21	2,17,015	...	...	...	...	...
	Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	22	59,647	5,68,844	21,949	4,55,233	17,729	7 25 0
	Allahabad...	Allahabad ...	23	1,71,697	13,04,015	64,505	10,61,152	55,732	6 7 0
		Divisional total	...	4,93,709	25,07,824	1,08,746	18,89,723	88,601	6 33 0
JHANSI.	Banda ...	Banda ...	24	21,061	5,26,726	17,167	1,45,751	5,226	6 37 0
	Jhansi ...	Jhansi ...	25	70,208	7,73,136	18,520	5,22,754	13,718	7 18 0
		Divisional total	...	91,269	12,99,862	35,687	6,68,505	18,944	7 13 0
BENARES.	Benares ...	Benares ...	26	2,03,804	12,91,961	1,03,686	11,41,508	91,970	5 24 0
	Mirzapur ...	Mirzapur ...	27	55,304	3,75,298	30,301	3,57,714	29,041	6 19 0
	Jaunpur ...	Jaunpur ...	28	32,880	2,74,345	10,453	2,48,883	9,424	7 23 0
	Ghazipur ...	Ghazipur ...	29	22,165	1,83,124	9,135	1,63,813	8,202	7 16 0
		Divisional total	...	3,14,153	21,24,728	1,53,575	19,11,918	1,38,637	6 3 0

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
27,142	6,785	14,015	3,503	0 12 0	20
...	...	...	...	...	21
24,066	6,548	20,829	5,502	0 14 0	22
81,536	28,530	49,440	16,635	0 12 0	23
1,32,744	41,863	84,284	25,640	0 12 0	...
11,764	3,982	10,043	3,265	0 19 0	24
29,238	7,388	22,500	5,877	0 13 0	25
41,002	11,370	32,543	9,142	0 14 0	...
91,861	22,990	60,433	15,132	0 12 0	26
17,685	5,526	15,748	4,920	0 11 0	27
11,230	3,290	7,994	2,279	0 10 0	28
6,620	1,655	4,912	1,642	0 9 0	29
1,27,396	33,461	89,087	23,973	0 11 0	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	23,760	2,970	19,186	2,398	0 17 0
21	...	...	...	...	...
22	21,368	2,671	17,157	2,145	0 12 0
23	39,952	4,994	24,952	3,119	0 6 0
...	85,080	10,635	61,295	7,662	0 9 0
24	17,664	2,208	10,644	1,842	0 20 0
25	47,271	5,909	38,200	4,775	0 22 0
...	64,935	8,117	48,844	6,617	0 21 0
26	51,024	6,378	35,592	4,450	0 7 0
27	22,758	2,845	21,254	2,657	0 15 0
28	13,773	1,722	12,614	1,577	0 15 0
29	7,678	719	7,627	559	0 14 0
...	95,233	11,664	77,087	9,243	0 10 0

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
...	...	...	...	...	20
...	...	...	...	...	21
7,210	7,210	7,174	7,174	0 5 0	22
20,765	20,680	19,897	19,812	0 5 0	23
27,975	27,890	27,071	26,986	0 5 0	...
...	...	...	...	...	24
...	...	...	...	...	25
...	...	...	...	...	...
31,882	31,882	28,120	28,120	0 6 0	26
8,885	8,885	8,543	8,543	0 6 0	27
3,116	1,558	3,049	1,524	0 4 0	28
1,325	1,325	1,282	1,282	0 2 0	29
45,208	43,650	40,994	39,469	0 5 0	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	7,35,566	37,442	4,51,695	26,250	9 38 0
21	...	...	...	...	...
22	8,24,176	46,365	6,93,211	40,072	11 25 0
23	17,31,359	1,49,164	14,17,873	1,23,525	8 10 0
...	32,91,101	2,32,971	25,62,779	1,89,847	9 10 0
24	5,76,766	26,182	1,82,443	13,029	8 27 0
25	8,95,972	43,041	6,25,342	34,665	8 36 0
...	14,72,738	69,223	8,07,785	47,694	8 34 0
26	18,84,053	2,10,015	16,60,289	1,82,346	8 6 0
27	4,39,782	50,701	4,15,232	48,143	7 20 0
28	3,96,494	21,976	3,55,971	19,276	10 33 0
29	3,48,544	15,571	2,94,220	14,352	13 11 0
...	30,68,873	2,98,263	27,25,712	2,64,117	8 27 0

Class II.—Animals for slaughter.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
15,696	2,247	15,696	2,247	...	20
1,33,114	25,422	1,32,049	25,189	...	21
22,866	3,149	22,866	3,149	...	22
1,17,207	13,714	1,08,706	12,917	...	23
2,88,883	44,532	2,79,317	43,502	...	...
10,214	770	10,209	770	...	24
55,463	4,591	50,504	4,281	...	25
65,677	5,361	60,713	5,051	...	...
97,466	8,851	91,554	8,166	...	26
19,789	2,749	19,789	2,749	...	27
25,375	1,897	25,291	1,894	...	28
9,969	1,281	9,964	1,280	...	29
1,52,599	14,778	1,46,598	14,089	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	...	...	...	...	...
21	...	...	...	...	...
22	2,357	442	2,344	439	0 2 0
23	14,983	5,135	14,856	5,090	0 3 0
...	17,340	5,577	17,200	5,529	0 3 0
24	1,019	316	997	311	0 2 0
25	...	...	...	...	...
...	1,019	316	997	311	0 2 0
26	22,287	5,617	14,389	3,642	0 3 0
27	2,822	706	2,789	698	0 2 0
28	3,378	634	—180	—33	0 0 3
29	2,313	578	1,897	474	0 3 0
...	30,800	7,535	19,075	4,814	0 2 0

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
79,489	1,242	79,482	1,242	1 32 0	20
...	...	...	...	...	21
5,190	3,267	5,164	3,251	0 3 0	22
4,93,156	13,344	4,91,643	13,156	2 35 0	23
5,77,835	17,853	5,76,296	17,649	2 3 0	...
89,498	798	89,465	788	4 10 0	24
93,040	5,982	36,322	2,427	0 21 0	25
1,82,538	6,780	1,25,787	3,215	1 15 0	...
6,23,161	18,236	6,08,434	15,935	2 39 0	26
5,13,814	11,837	5,13,471	11,819	9 11 0	27
2,43,707	8,065	1,84,477	4,038	5 24 0	28
36,600	1,593	33,494	1,256	1 20 0	29
14,17,282	39,731	13,39,876	33,048	4 11 0	...

Serial number of municiplity.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
20	1,75,971	5,205	1,37,626	4,015	3 1 0
21	...	...	...	...	...
22	1,17,419	7,060	1,43,392	6,242	2 6 0
23	4,11,905	21,959	3,87,999	19,507	2 4 0
...	7,05,295	34,224	6,69,017	29,764	2 7 0
24	28,867	821	28,867	819	1 6 0
25	36,857	3,270	26,360	3,020	0 6 0
...	65,724	4,091	55,227	3,839	0 10 0
26	6,21,420	41,144	6,07,986	40,414	3 0 0
27	40,711	2,860	36,692	2,656	0 11 0
28	1,33,209	3,583	1,29,376	3,514	3 15 0
29	61,308	2,716	52,392	2,270	2 6 0
...	8,56,648	50,303	8,26,446	48,854	2 10 0

Class V.—Drugs, gums, spices and perfumes.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,19,541	3,736	82,903	2,591	1 13 0	20
...	...	...	...	...	21
1,51,392	5,111	32,267	2,067	0 9 0	22
4,27,656	17,723	4,05,118	16,667	2 6 0	23
6,98,589	26,570	5,20,288	21,325	1 14 0	...
75,359	2,451	59,449	1,970	2 13 0	24
1,20,573	5,215	93,159	3,795	1 5 0	25
1,95,932	7,666	1,52,608	5,765	1 11 0	...
2,67,126	17,461	2,32,428	15,263	1 2 0	26
1,09,571	7,988	88,714	6,934	1 10 0	27
1,09,189	1,706	1,03,973	1,625	3 3 0	28
64,673	1,915	47,336	1,393	2 2 0	29
5,50,559	29,070	4,72,451	25,215	1 8 0	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	4,962	1,458	4,740	1,385	0 4 0
21	...	...	...	...	...
22	...	...	...	...	...
23	12,048	7,116	11,619	6,960	0 3 0
...	17,010	8,574	16,359	8,345	0 3 0
24	2,661	767	2,444	699	0 5 0
25	3,912	2,946	3,151	2,715	0 2 0
...	6,573	3,713	5,595	3,414	0 2 0
26	16,645	7,169	13,915	6,282	0 3 0
27	8,068	2,521	6,829	2,134	0 5 0
28	8,931	2,233	3,218	805	0 4 0
29	2,441	726	2,324	697	0 4 0
...	36,085	12,649	26,286	9,918	0 3 0

Cloth and piece goods and articles of clothing.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
4,50,763	14,086	4,29,711	13,428	9 8 0	20
...	...	...	...	...	21
...	...	...	...	...	22
20,15,394	35,618	17,10,729	30,812	9 15 0	23
24,66,157	49,704	21,40,440	44,240	9 14 0	...
4,00,059	6,251	3,19,849	4,997	15 3 0	24
8,00,478	12,756	6,94,942	10,906	9 14 0	25
12,00,537	19,007	10,14,791	15,903	11 2 0	...
1,22,388	33,615	98,302	27,465	0 8 0	26
3,87,404	23,769	3,64,439	19,561	6 9 0	27
4,44,449	10,143	3,76,639	8,938	11 2 0	28
2,45,266	3,832	2,28,962	3,577	10 5 0	29
11,99,507	71,359	10,68,342	59,541	3 6 0	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
20	6,62,641	20,011	6,23,576	18,848	13 12 0
21	...	...	...	...	...
22	70,077	1,095	51,715	908	0 14 0
23	24,22,717	44,609	20,80,276	39,101	12 2 0
...	31,55,435	65,715	27,55,567	58,857	9 15 0
24	4,53,599	7,088	3,57,494	5,587	17 0 0
25	9,62,306	15,504	8,52,180	13,565	12 2 0
...	14,15,905	22,592	12,09,674	19,152	13 4 0
26	6,37,350	46,150	5,90,607	39,363	2 14 0
27	4,09,023	24,106	3,84,819	19,879	6 15 0
28	6,54,425	14,919	4,79,350	11,579	14 9 0
29	3,28,290	5,303	3,08,843	4,986	13 15 0
...	20,29,088	90,478	17,63,619	75,807	5 10 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st the incidence of taxation per head of population—(continued).

Class VIII.—Metals and articles of metal.						Incidence of taxation.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Composition for octroi.	Class I—(Net collections).	Total octroi—(Net collections).	Serial number of municipality.	Name of municipality.	District.	Division.
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
1,72,222	5,382	1,32,786	4,150	2 15 0	65	0 9 3	1 5 6	20	Etawah ...	Etawah ...	Allahabad.
...	...	...	...	...	...	...	0 2 0	21	Cawnpore ...	Cawnpore ...	
...	...	...	...	...	...	0 10 9	0 15 0	22	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
4,15,169	7,089	3,89,627	6,647	2 4 0	3,387	0 11 6	1 6 6	23	Allahabad ...	Allahabad ...	
5,87,391	12,471	5,22,413	10,797	2 6 0	3,452	0 11 0	0 12 6	...	Divisional total.		
51,032	797	27,842	435	1 5 0	...	0 9 9	1 2 3	24	Banda ...	Banda ...	Jhansi.
1,49,330	2,335	99,065	1,551	1 7 0	213	0 8 0	0 15 0	25	Jhansi ...	Jhansi ...	
2,00,362	3,132	1,26,907	1,986	1 6 0	213	0 8 3	1 0 0	...	Divisional total.		
5,02,143	17,739	4,18,888	14,219	2 1 0	1,921	0 14 0	1 9 3	26	Benares ...	Benares ...	Benares.
...	...	...	...	...	107	0 14 0	1 11 0	27	Mirzapur ...	Mirzapur ...	
36,412	826	32,406	762	1 0 0	593	0 9 0	1 5 3	28	Jaunpur ...	Jaunpur ...	
91,469	1,387	79,069	1,193	3 9 0	247	0 10 6	1 3 9	29	Ghazipur ...	Ghazipur ...	
6,30,024	19,952	5,30,363	16,174	1 11 0	2,868	0 13 6	1 9 0	...	Divisional total.		

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* ... *March*, 1916, *the average consumption or expenditure per head*

Division	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur...	Gorakhpur ...	30	48,358	5,27,191	25,503	4,23,775	21,243	8 30 0
		Divisional total ...		48,358	5,27,191	25,503	4,23,775	21,243	8 30 0
LUCKNOW.	Lucknow ...	Lucknow ...	31	2,59,798	19,34,797	99,744	17,32,735	90,156	6 27 0
	Rae Bareli...	Rae Bareli ...	32	17,329	1,33,556	4,489	1,31,614	4,400	7 23 0
		Divisional total ...		277,127	20,68,353	1,04,233	18,64,349	94,556	6 29 0
FYZABAD.	Fyzabad ...	Fyzabad ...	33	69,703	5,30,475	22,717	4,24,501	19,350	6 4 0
	Gonda ...	Gonda ...	34	12,567	72,560	2,590	72,126	2,577	5 30 0
	Bahraich ...	Bahraich ...	35	26,907	3,35,222	10,228	1,81,363	5,734	6 30 0
		Divisional total ...		109,177	9,38,257	35,535	6,77,990	27,661	6 8 0
		GRAND TOTAL, 1915-16. ...		2,401,171	2,37,90,007	9,94,302	1,62,71,623	7,31,238	6 31 0
		Grand total, 1914-15. ...		*2,400,767*	*2,17,69,946*	*9,19,502*	*1,59,54,045*	*7,15,550*	*6 26 0*

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
8,193	2,547	7,901	2,456	0 7 0	30
8,193	2,547	7,901	2,456	0 7 0	...
67,826	31,798	63,527	29,776	0 10 0	31
2,368	714	2,200	661	0 5 0	32
70,194	32,512	65,727	30,437	0 9 0	...
...	...	...	...	...	33
3,883	986	3,852	976	0 12 0	34
10,832	3,385	7,932	2,479	0 12 0	35
14,715	4,371	11,784	3,455	0 12 0	...
10,18,675	3,03,261	6,55,041	2,01,682	0 11 0	...
9,24,419	*2,79,426*	*5,30,249*	*1,95,340*	*0 9 0*	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross import.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
30	7,421	919	7,327	907	0 6 0
...	7,421	919	7,327	907	0 6 0
31	39,191	7,344	32,346	5,873	0 6 0
32	6,910	1,033	6,143	907	0 14 0
...	46,101	8,377	38,489	6,780	0 7 0
33	...	...	...	...	...
34	2,245	281	2,245	281	0 7 0
35	12,645	1,580	12,440	1,555	0 18 0
...	14,890	1,861	14,685	1,836	0 15 0
...	14,69,724	1,64,593	7,73,467	92,774	0 13 0
...	*13,43,797*	*1,80,513*	*6,25,677*	*99,413*	*0 10 0*

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
4,362	3,272	4,326	3,245	0 4 0	30
4,362	3,272	4,326	3,245	0 4 0	...
32,390	32,382	31,672	31,664	0 5 0	31
1,195	598	1,187	594	0 3 0	32
33,585	32,980	32,859	32,258	0 5 0	...
4,823	4,823	4,564	4,564	0 3 0	33
1,011	502	1,009	501	0 3 0	34
1,279	1,066	1,272	1,060	0 2 0	35
7,113	6,391	6,845	6,125	0 3 0	...
2,87,499	2,30,554	2,43,884	2,04,248	0 4 0	...
3,20,017	*2,14,592*	*3,13,169*	*1,81,447*	*0 5 0*	...

Serial number of municipality	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
30	5,79,996	41,532	4,66,450	36,568	9 26 0
...	5,79,996	41,532	4,66,450	36,568	9 26 0
31	39,43,828	2,28,979	37,18,028	2,13,856	14 12 0
32	1,97,920	8,516	1,94,777	8,232	11 10 0
...	41,41,748	2,37,495	39,12,805	2,22,088	14 5 0
33	5,51,313	32,450	4,44,987	28,699	6 15 0
34	87,896	5,303	87,429	5,272	6 38 0
35	4,13,842	18,433	2,56,096	12,931	9 21 0
...	10,53,051	56,186	7,88,512	46,902	7 9 0
...	3,32,40,021	20,84,148	2,33,72,235	15,86,553	9 39 0
...	*29,491,468*	*20,39,556*	*21,940,774*	*15,34,300*	*9 6 0*

Class II.—Animals for slaughter.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
70,397	5,912	69,633	5,838	...	30
70,397	5,912	69,633	5,838	...	...
2,39,534	34,344	2,39,318	34,317	...	31
8,391	997	8,389	996	...	32
2,47,925	35,341	2,47,707	35,313	...	...
37,437	3,096	36,349	2,764	...	33
10,464	950	10,464	950	...	34
36,292	1,418	36,292	1,418	...	35
84,193	5,464	83,105	5,132	...	...
15,13,609	2,11,020	14,20,384	1,92,536	...	...
14,27,423	*1,84,309*	*13,65,798*	*1,74,411*	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
30	2,569	799	2,556	795	0 2 0
...	2,569	799	2,556	795	0 2 0
31	35,025	9,333	26,974	7,370	0 4 0
32	1,631	391	1,492	356	0 3 0
...	36,656	9,724	28,466	7,726	0 4 0
33	3,051	572	2,917	547	0 2 0
34	973	182	973	182	0 3 0
35	422	66	328	51	0 1 0
...	4,446	820	4,218	780	0 2 0
...	1,40,795	34,905	1,11,262	28,571	0 2 0
...	*1,41,207*	*33,206*	*1,11,132*	*26,923*	*0 2 0*

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
1,96,144	3,502	1,96,131	3,492	4 2 0	30
1,96,144	3,502	1,96,131	3,492	4 2 0	...
15,11,214	35,975	14,66,761	33,516	5 26 0	31
1,93,329	913	2,032	878	0 5 0	32
17,04,543	36,888	14,68,793	34,394	5 12 0	...
11,675	2,856	6,101	2,437	0 4 0	33
1,492	872	1,492	872	0 5 0	34
1,26,353	556	1,26,259	528	4 28 0	35
1,39,520	4,284	1,33,852	3,837	1 8 0	...
70,20,221	1,84,788	65,20,883	1,62,987	2 29 0	...
67,69,554	*1,63,959*	*64,81,208*	*1,50,126*	*2 28 0*	...

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
30	1,63,854	6,438	1,61,946	6,397	3 6 0
...	1,63,854	6,438	1,61,946	6,397	3 6 0
31	15,55,064	54,985	15,51,700	51,538	6 0 0
32	8,886	720	8,864	698	0 8 0
...	15,63,950	55,705	15,60,564	52,236	5 10 0
33	2,68,598	9,695	1,88,734	9,244	2 11 0
34	34,666	2,054	33,947	2,025	2 11 0
35	75,785	1,762	69,751	1,658	2 9 0
...	3,79,049	13,511	2,92,432	12,927	2 11 0
...	84,94,973	3,25,350	75,22,482	2,79,863	3 1 0
...	*78,20,284*	*2,99,742*	*66,94,846*	*2,60,308*	*2 13 0*

Class V.—Drugs, gums, spices and perfumes.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,10,068	3,331	1,07,821	3,267	2 4 0	30
1,10,068	3,331	1,07,821	3,267	2 4 0	...
7,27,662	37,193	6,80,473	34,711	2 10 0	31
80,151	1,381	78,980	1,347	4 9 0	32
8,07,813	38,574	7,59,453	36,058	2 13 0	...
1,28,360	6,369	94,808	4,982	1 6 0	33
29,280	1,705	28,131	1,669	2 4 0	34
1,48,936	2,327	1,45,256	2,270	5 6 0	35
3,06,576	10,401	2,68,195	8,921	2 7 0	...
76,26,504	2,70,525	55,45,499	2,14,619	2 5 0	...
61,37,870	*2,20,245*	*46,47,209*	*1,79,201*	*1 15 0*	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Md. s. c.
30	9,425	3,891	9,332	3,823	0 8 0
...	9,425	3,891	9,332	3,823	0 8 0
31	15,707	11,915	14,342	11,418	0 2 0
32	1,057	403	936	363	0 2 0
...	16,764	12,318	15,278	11,781	0 2 0
33	900	756	790	692	0 1 0
34	2,351	539	2,330	533	0 7 0
35	3,861	965	3,124	781	0 5 0
...	7,112	2,260	6,244	2,006	0 2 0
...	2,60,895	91,508	1,85,758	75,229	0 3 0
...	*276,631*	*94,159*	*208,233*	*77,486*	*0 3 0*

Cloth and piece goods and articles of clothing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
7,07,401	13,009	6,85,742	12,551	14 3 0	30
7,07,401	13,009	6,85,742	12,551	14 3 0	...
22,12,985	48,550	27,27,728	46,897	10 8 0	31
1,88,234	2,658	1,86,382	2,613	10 12 0	32
24,01,219	51,208	29,14,110	49,510	10 8 0	...
4,30,831	8,116	4,12,824	7,633	5 15 0	33
1,86,057	3,132	1,74,506	2,924	13 14 0	34
4,92,844	7,701	3,60,825	5,638	13 7 0	35
11,09,732	18,949	9,48,155	16,195	8 11 0	...
2,93,81,539	5,70,964	2,18,20,050	4,25,115	9 1 0	...
2,52,96,916	*4,87,447*	*1,84,89,677*	*3,65,666*	*7 11 0*	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing, and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
30	7,79,501	15,860	7,56,034	14,561	15 10 0
...	7,79,501	15,860	7,56,034	14,561	15 10 0
31	31,26,613	54,068	30,36,260	52,334	11 12 0
32	2,21,713	3,044	2,19,829	2,999	12 11 0
...	33,48,326	57,112	32,56,089	55,333	11 12 0
33	4,79,898	9,503	4,57,306	8,964	6 9 0
34	2,08,130	3,489	1,95,993	3,271	15 10 0
35	5,51,952	8,624	4,16,700	6,511	15 8 0
...	12,39,980	21,616	10,69,999	18,746	9 13 0
...	3,57,33,474	6,81,825	2,61,27,801	5,09,363	10 14 0
...	*2,89,48,447*	*5,85,927*	*2,19,16,323*	*4,40,791*	*9 2 0*

the several municipalities in the United Provinces of Agra and Oudh, during the year ending the 31*st and the incidence of taxation per head of population*—(concluded).

Class VIII.—Metals and articles of metal.						Incidence of taxation.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Composition for octroi.	Class I. (Net collections).	Total octroi. (Net collections.)	Serial number of municipality.	Name of municipality.	District.	Division.
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
1,56,722	2,454	1,33,898	2,097	2 12 0	69	0 12 0	1 9 0	30	Gorakhpur ...	Gorakhpur...	Gorakhpur.
1,56,722	2,454	1,33,898	2,097	2 12 0	69	0 12 0	1 9 0	...	Divisional total.		
7,66,957	11,964	5,63,555	8,787	2 3 0	6,732	0 13 3	1 11 6	31	Lucknow ...	Lucknow ...	Lucknow.
28,881	452	25,143	394	1 7 0	88	0 7 6	0 14 9	32	Rae Bareli ...	Rae Bareli...	
7,95,838	12,416	5,88,698	9,181	2 2 0	6,820	0 12 9	1 9 3	...	Divisional total.		
1,25,867	3,929	1,09,003	3,401	1 9 0	66	0 6 6	0 14 0	33	Fyzabad ...	Fyzabad ...	Fyzabad.
45,876	1,448	30,668	972	2 7 0	62	0 6 9	1 3 9	34	Gonda ...	Gonda ...	
2,48,284	3,880	1,51,474	2,367	5 10 0	178	0 7 9	1 1 0	35	Bahraich ...	Bahraich ...	
4,20,027	9,257	2,91,145	6,740	2 11 0	306	0 7 0	0 15 3	...	Divisional total.		
71,66,559	1,52,072	50,13,977	1,03,830	2 1 0	17,689	0 10 6	1 3 0	...	Grand total, 1915-16.		
70,15,931	*1,45,817*	*49,60,110*	*1,00,866*	*2 1 0*	*17,861*	*0 10 0*	*1 3 0*	...	*Grand total, 1914-15.*		

STATEMENT A.

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dun	1	Rajpur ...	3,958	1,191	2,829	989	3,818	50
Meerut ...	2	Baraut ...	7,776	4,788	7,483	4,531	12,014	220
	3	Baghpat ...	5,346	574	1,853	2,137	3,990	...
	4	Mawana ...	7,196	3,102	3,570	2,710	6,280	...
	5	Sardhana ...	9,242	5,085	5,560	3,370	8,930	182
	6	Pilkhua ...	6,385	474	2,595	1,360	3,955	800
Bulandshahr	7	Anupshahr ...	6,419	3,329	4,457	4,089	8,546	...
	8	Dibai ...	9,573	1,596	5,223	6,307	11,530	...
Muttra ...	9	Kosi ...	7,188	17,990	4,725	15,458	20,183	...
Agra ...	10	Fatehpur Sikri	6,132	4,776	3,416	2,407	5,823	...
Mainpuri ...	11	Shikohabad ...	11,383	2,925	3,640	2,672	6,312	...
	12	Mainpuri civil station.	1,499	2,068	290	2,833	3,123	...
Etah ...	13	Marehra ...	7,348	1,519	4,314	1,379	5,693	...
Bareilly ...	14	Aonla ...	13,025	4,268	8,044	1,943	9,987	...
Budaun ...	15	Bilsi ...	5,509	865	4,295	2,972	7,267	...
Farrukhabad	16	Kanauj ...	18,105	8,046	10,326	3,724	14,050	118
	17	Kaimganj ...	7,439	4,766	3,551	4,209	7,760	...
Etawah ...	18	Auraiya ...	5,836	1,362	4,929	1,604	6,533	...
Allahabad...	19	Phulpur ...	7,505	62	2,273	1,084	3,357	...
Hamirpur...	20	Mahoba ...	11,027	2,584	2,052	4,944	6,996	89
	21	Rath ...	10,169	796	2,843	3,648	6,491	...

United Provinces of Agra and Oudh during the year ending the 31st March, 1916.

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	8
Rs.	Rs.	Rs. a. p.	Rs. a. p	Rs.	Rs.	Rs.	Rs.	
3,868	5,059	0 11 6	0 15 6	3,774	469	4,243	816	
12,234	17,022	0 15 3	1 8 9	11,990	...	11,990	5,032	
3,990	4,564	0 5 6	0 12 0	3,687	...	3,687	877	
6,280	9,382	0 8 0	0 14 0	6,648	...	6,648	2,734	
9,112	14,197	0 9 6	0 15 6	8,908	88	8,996	5,201	
4,755	5,229	0 6 6	0 10 0	4,519	...	4,519	710	
8,546	11,875	0 11 0	1 5 3	11,176	...	11,176	699	
11,530	13,126	0 8 9	1 3 3	11,492	...	11,492	1,634	
20,183	38,173	0 10 6	2 13 0	26,334	...	26,334	11,839	
5,823	10,599	0 9 0	0 15 3	5,664	...	5,664	4,935	
6,312	9,237	0 5 0	0 8 9	7,405	...	7,405	1,832	
3,123	5,191	0 3 0	2 1 3	3,155	...	3,155	2,036	
5,693	7,212	0 9 3	0 12 3	4,868	...	4,868	2,344	
9,987	14,255	0 10 0	0 12 3	12,076	...	12,076	2,179	
7,267	8,132	0 12 6	1 5 0	6,371	...	6,371	1,761	
14,168	22,214	0 9 0	0 12 6	12,574	...	12,574	9,640	
7,760	12,526	0 7 9	1 0 9	4,207	...	4,207	8,319	
6,533	7,895	0 13 6	1 2 0	5,950	107	6,057	1,838	
3,357	3,419	0 4 9	0 7 3	2,553	...	2,553	866	
7,085	9,669	0 3 0	0 10 0	7,065	68	7,133	2,536	
6,491	7,287	0 4 6	0 10 3	6,352	...	6,352	935	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Banda ...	22	Karwi ...	8,031	749	2,638	3,189	5,827	...
Benares ...	23	Sheopur ...	1,616	496	1,233	15	1,248	1
Mirzapur...	24	Chunar ...	7,920	855	4,445	2,032	6,477	1,275
	25	Chunar Settlement.	689	9,098	...	4,148	4,148	249
	26	Ahraura ...	4,452	1,434	3,604	509	4,113	...
Jaunpur ...	27	Shahganj ...	3,933	12,303	3,561	6,229	9,790	5
	28	Badshahpur...	5,293	659	3,699	905	4,604	18
Ballia ...	29	Rasra ...	9,300	7,201	5,472	1,954	7,426	...
Gorakhpur	30	Gorakhpur ...	8,534	2,453	4,312	5,236	9,548	391
	31	Deoria ...	3,339	1,466	2,655	2,054	4,709	500
	32	Gaura Barhaj	12,294	9,845	4,973	8,107	13,080	250
Azamgarh...	33	Mau ...	16,751	3,853	5,289	2,482	7,771	...
	34	Mubarakpur	12,562	3,778	3,322	1,825	5,147	6
Naini Tal...	35	Haldwani ...	6,115	12,129	5,049	13,417	18,466	...
	36	Ramnagar ...	3,925	6,542	3,353	6,797	10,150	...
	37	Bhim Tal Sath Tal.	1,324	...	1,102	612	1,714	19,155
Hardoi ...	38	Sandi ...	7,139	1,042	3,295	2,809	6,104	...
	39	Pihani ...	5,963	1,625	2,589	1,959	4,548	...

United Provinces of Agra and Oudh during the year ending the 31*st March*, 1916—(contd.).

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
5,827	6,576	0 5 3	0 11 6	4,368	...	4,368	2,208	
1,249	1,745	0 12 3	0 12 3	972	...	972	773	
7,752	8,607	0 9 0	0 13 0	5,606	78	5,684	2,923	
4,397	13,495	...	6 0 3	2,494	635	3,129	10,366	
4,113	5,547	0 13 0	0 14 9	3,554	366	3,920	1,627	
9,795	22,098	0 14 6	2 7 9	17,094	103	17,197	4,901	
4,622	5,281	0 11 3	0 14 0	4,722	100	4,822	459	
7,426	14,627	0 9 6	0 12 9	6,215	...	6,215	8,412	
9,939	12,392	0 8 0	1 1 9	7,995	412	8,407	3,985	
5,209	6,675	0 12 9	1 6 6	4,426	...	4,426	2,249	
13,330	23,175	0 6 6	1 1 0	12,833	...	12,833	10,342	
7,771	11,624	0 5 0	0 7 6	8,478	...	8,478	3,146	
5,153	8,931	0 4 3	0 6 6	5,928	...	5,928	3,003	
18,466	30,595	0 13 3	3 0 3	27,488	86	27,574	3,021	
10,150	16,692	0 13 9	2 9 3	11,744	...	11,744	4,948	
20,869	20,869	0 13 3	1 4 9	13,998	...	13,998	6,871	
6,104	7,146	0 7 3	0 13 9	5,609	...	5,609	1,537	
4,548	6,173	0 7 0	0 12 3	4,445	...	4,445	1,728	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Hardoi ...	40	Madhoganj ...	2,605	1,678	3,643	2,936	6,579	...
	41	Bilgram ...	7,509	572	3,237	2,377	5,614	1
Kheri ...	42	Muhamdi ...	6,151	3,919	1,720	2,728	4,448	...
Gonda ...	43	Nawabganj ...	4,328	4,167	3,822	7,312	11,134	59
	44	Utraula ...	6,523	1,732	2,014	1,579	3,593	...
	45	Bargain Bazar	3,706	5,039	3,155	3,899	7,054	...
Bahraich ...	46	Bhinga ...	6,553	2,318	1,113	3,305	4,418	34
	47	Nanpara ...	9,782	6,107	3,581	4,126	7,707	...
Bara Banki	48	Rudauli ...	9,279	1,436	5,448	1,512	6,960	...
		GRAND TOTAL, 1915-16.	3,43,676	1,74,662	1,76,592	1,68,423	3,45,015	23,403
		Grand total, 1914-15.	*3,47,459*	*1,87,950*	*1,69,778*	*1,52,049*	*3,21,827*	*15,903*

United Provinces of Agra and Oudh during the year ending the 31*st March*, 1916—(concld.).

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
6,579	8,257	1 6 3	2 8 6	7,651	42	7,693	564	
5,615	6,187	0 7 0	0 12 0	5,446	...	5,446	741	
4,448	8,367	0 4 6	0 11 6	4,106	...	4,106	4,261	
11,193	15,360	0 14 0	2 9 0	9,579	...	9,579	5,781	
3,593	5,325	0 5 0	0 8 9	4,830	...	4,830	495	
7,054	12,093	0 13 6	1 14 6	6,961	...	6,961	5,132	
4,452	6,770	0 2 9	0 10 9	3,888	...	3,888	2,882	
7,707	13,814	0 5 9	0 12 6	9,688	...	9,688	4,126	
6,960	8,396	0 9 6	0 12 0	7,557	...	7,557	839	
3,68,418	5,43,080	0 8 3	1 0 0	3,74,443	2,554	3,76,997	1,66,083	
3,37,730	*5,25,680*	*0 7 9*	*0 14 9*	*3,40,543*	*8,725*	*3,49,268*	*1,76,412*	

REPORT

ON

Municipal Administration and Finances

IN THE

UNITED PROVINCES OF AGRA AND OUDH

DURING THE YEAR ENDING THE 31ST MARCH, 1917.

ALLAHABAD:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS, UNITED PROVINCES,

1917.

REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCE

IN THE

UNITED PROVINCES OF AGRA AND OUDH.

For the year 1916-17.

No. $\frac{4299}{XI-460E}$.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 30th November, 1917.

READ—

The divisional reviews submitted by Commissioners upon the administration and finance of municipalities during the year 1916-17.

READ ALSO—

This Government's (Municipal department) resolution no. 535, dated the 8th February, 1917, on municipal administration in the year 1915-16.

OBSERVATIONS.—The year under review was one of the most important in the history of municipalities in these provinces, being chiefly memorable for the passing into law of the new Municipalities Act (II of 1916). This measure consolidated the various enactments relating to municipalities and made important amendments in and additions to the provisions of those enactments, reforms which had long been overdue. From a political point of view its prominent feature was that it had as one of its main objects the removal of the guidance and control exercised by official chairmen and the endowment of the emancipated non-official boards with adequate powers to manage the affairs of municipalities and to prove their fitness for the exercise of the functions of self-government.

Administration and elections.

2. The new Act came into force on the 1st July, 1916. Sections 11 and 12 of the Act contain provisions for separate class representation and prescribe the amount of representation to be given to the Muslim and to all other communities respectively in accordance with a compromise arrived at by representatives of those communities on the provincial Legislative Council. As it was intended that boards should not be given the right to elect their chairmen until they had been reconstituted in accordance with those provisions, it was necessary to take steps to revise the constitutions of the boards. Advantage was at the same time taken of this opportunity to introduce a system of triennial elections in place of the previous system of annual elections—a change which was generally welcomed by the boards. Several boards, however, asked and obtained permission to postpone their reconstitution till the end of the year under report; while other boards, mainly of smaller municipalities, preferred to retain their official chairmen for the time being. Considerable progress was, however, made in the reconstitution of boards, with the result that before the end of the year out of the total number of 84 boards 59, including practically all the larger boards, had elected non-official chairmen. These changes were carried out with great harmony and expedition, except in the case of a few municipalities, where Hindu candidates either declined to stand or resigned after election on the ground that they were dissatisfied with the constitutions proposed for

their boards. The Commissioners, however, report that the interests of the Hindu community have in no way suffered and that the work of the boards has not deteriorated owing to the absence of these few Hindu members.

3. Another change affecting the constitution of the boards is the provision in section 9 of the Act that in municipalities where provision is made for separate representation of Muslim and non-Muslim communities the maximum number of nominated members should not exceed one-fourth of the prescribed number of elected members and that of these nominated members not more than two should be nominated by the Local Government, the remainder being nominated by nominating bodies constituted by rule. As a result of the various changes the total number of members of boards at the end of the year was 1,019 only as compared with 1,116 in the preceding year. The decrease is due to the reduction in the number of nominated and *ex-officio* members, which fell from 274 in 1915-16 to 150 in the year under report. (The nominated members include not only the members nominated by the Government but also the members nominated by nominating bodies, while the *ex-officio* members include the chairmen who were not members of boards at the time of their election as chairmen and who are members merely by virtue of their holding the office of chairman.) On the other hand, the number of elected members increased from 842 to 869. These changes also account for the very considerable reduction in the number of official members which fell from 142 to 85.

4. The general elections for the reconstitution of boards aroused great interest, the fact that the boards were to be allowed to elect their own chairmen and to be set free from immediate official control leading to very keen contests in most of the municipalities. The elections were followed by a large number of election petitions, there being four in the Agra division, five in the Benares division, six in the Meerut division and seventeen in the Rohilkhand division. The numbers in the other divisions have not been reported. The fact that most of these petitions were either dismissed or withdrawn is a tribute to the general honesty with which the elections were conducted and to the efficient control of returning officers. It is regrettable, however, to observe that in four cases, which were tried in the Bareilly division, it was found necessary to disqualify candidates for malpractices for five years and in one case to prosecute a voter for personation and that in a case which was tried in the Fyzabad division there was reason to suspect the bona fides of the returning officer.

5. Provision has been made in the new Act for the appointment of executive officers, in whom is vested under the Act power to carry out the details of municipal work, the boards themselves retaining control over the work by the enactment of byelaws and regulations and also by exercising the power of appeal from certain orders of the executive officer. Although the Local Government has power to require the appointment of an executive officer by boards of city municipalities only, it is interesting to observe that several other boards have of their own accord appointed executive officers. As time goes on the remaining boards will no doubt realise the advantages of appointing executive officers or of delegating extensive powers in matters of detail, retaining in their own hands the power of dictating the general policy to be pursued and full financial control. The Act also permits of a wide delegation of powers to committees and this has been taken advantage of by most boards. In some municipalities, however, particularly in the case of some of the smaller municipalities, it has been observed by Commissioners that boards appear to be still jealous of delegating any of their powers and that a considerable amount of time is wasted by such boards in discussing individual cases of patronage and of the application of the board's own rules and byelaws which cannot suitably be dealt with by the collective board.

The arrangements that most boards have thus made for the disposal of the routine work in a more businesslike and expeditious manner should result in a reduction in the number of the meetings of the collective board, but during the year under report there must have been a considerable set-off owing to the numerous meetings which boards had to hold for the purpose of passing amended byelaws and regulations, and of proposing amended rules in order to bring them into accordance with the provisions of the new Act. The total number of meetings held by all the boards actually shows a slight increase. The figures cannot, however, be usefully contrasted with those of the preceding year, as the method of enumerating meetings under the new Act differs from that under the old. The old Act provided that special kinds of business must be transacted at a special meeting and as ordinary and special meetings were usually held at the same sitting every such sitting was counted as two meetings. Under the new Act this distinction disappears, provision being now made for such special business being done by means of a special resolution instead of at a special meeting. This technical change alone should have resulted in a very considerable reduction in the number of meetings and statement no. I shows a considerable reduction in the case of the larger municipalities. Some of the smaller municipalities, however, show an increase in the number of meetings, but it is doubtful whether the figures are correct. It is not clear, for example, why the municipal board of Nagina should head the list with 61 meetings, when 14 were found sufficient in the case of Lucknow.

The average attendance of members at meetings was very satisfactory, there being a substantial increase in the percentage of attendance in most cases. A few of the returns appear to be incorrect, the boards having entered, apparently, the average number of members present instead of the average percentage. But from the correct statistics received it appears that in at least 77 municipal boards the average attendance was over 50 per cent. while in 33 boards it was over 70. There was a reduction in the total number of meetings which had to be adjourned for want of a quorum, but the returns for Jhansi and Banda are again unsatisfactory. In Jhansi 16 out of 43 and in Banda 11 out of 35 meetings had to be adjourned for this reason. The only other municipalities which show bad returns are Khurja, where one-fourth of the meetings, Mainpuri, Bisalpur and Khairabad where more than one-fifth of the meetings had to be so adjourned.

6. The changes in the new Act were so numerous that it was necessary to overhaul and revise practically all the rules, byelaws and regulations previously made by or for municipal boards. This involved a very considerable amount of work which most of the boards carried through in a very efficient manner, although the Lieutenant-Governor regrets to observe that in a few cases boards have not yet set their house in order in this matter.

Revision of octroi.

7. The heavy work thrown upon boards in connection with their reconstitution, elections, the transfer of the office of chairman from officials to non-officials and the revision of rules, byelaws and regulations naturally left little time for the introduction or consideration of any other important changes. As the final instructions of the Government of India on the principles to be observed in the imposition of terminal taxation had not been received before the close of the year under report no further progress could be made in the abolition of octroi. Octroi, therefore, remained in force in 34 municipalities, the same number as last year. (The octroi in Cawnpore is merely an octroi on animals imported for slaughter or sale.)

Octroi receipts.

8. The net octroi income shows a further increase of 2½ lakhs on the figures of the previous year, and although it is nearly two lakhs less than the income of 1913-14, the figure for that year included a sum of Rs. 2,27,000 realised in 16 municipalities in which octroi is now no

longer in force. The increase is common to each of the eight classes and was fairly evenly distributed throughout the province. In some municipalities the increase was exceptionally large, Lucknow in particular obtaining an income of Rs. 65,000 in excess of the income of the previous year and Rs. 20,000 in excess of the highest income on record.

The only municipalities that show a decline are Hardwar Union, Hapur, Hathras, Agra and Tilhar. The decrease is accounted for in most of these cases by the abnormal increase in imports of grain in the preceding year and an equally abnormal increase in exports in the year under report. In the case of Hardwar however the decrease is said to be due to the smaller number of visitors, the falling off in the goods traffic and the reduction in the railway service owing to the war.

The percentage of refunds to gross receipts remained practically the same as last year, viz., 21·8. In view of the fact that octroi will, it is hoped, soon be abolished in most municipalities it would serve no useful purpose to analyse the figures. It is sufficient to note that the wasteful nature of this tax is again demonstrated by the percentages of refunds in many municipalities. Hathras e.g. had to collect a gross amount of about Rs. 94,000 in order to obtain an income of Rs. 39,000, while Agra out of a gross income of Rs. 5,69,000 had to refund Rs. 2,60,000. The defects of the tax can be even more strikingly exemplified by an examination of the figures for the various classes of articles in the various municipalities, as is shown by the extracts from the returns given below :—

Municipality.	Gross amount of tax collected.	Net amount of tax collected.
	Rs.	Rs.
Grain.		
Hapur	19,821	11,102
Hathras ...	32,921	15,768
Agra	1,19,718	72,864
Shahjahanpur ...	33,581	15,655
Pilibhit	16,435	7,998
Bahraich ...	19,282	6,774
Refined sugar.		
Saharanpur ...	9,520	3,832
Agra	48,584	21,060
Bareilly... ...	12,831	4,925
Moradabad ...	7,626	2,438
Unrefined sugar.		
Saharanpur ...	11,392	2,363
Agra	57,845	15,209
Bareilly ...	10,286	2,243
Ghi.		
Hathras ...	19,121	6,166
Building materials.		
Bareilly ...	39,488	19,803
Drugs and spices.		
Hathras ...	16,112	4,118
Etawah	7,951	4,500
Farrukhabad ...	6,143	2,884
Tobacco.		
Hathras ...	5,033	1,544
Jaunpur ...	2,259	776
Cloth.		
Agra	1,52,001	59,089
Chandausi ...	15,989	8,086
Metals.		
Hathras ...	10,545	1,783
Agra	21,542	12,469
Chandausi ...	9,670	2,900

A tax with statistics of this nature stands self-condemned.

Income.

9. The aggregate municipal income, in spite of a reduction of 4·64 lakhs in contributions from Government, rose from 94·42 lakhs to 97·64 lakhs. There was thus an increase in municipal revenues, leaving Government contributions out of consideration, of 7·86 lakhs. Out of this sum 6·76 lakhs was due to an increase in the income from taxation. As noted above, octroi accounted for an increase of 2½ lakhs, while the income from the terminal tax and toll in Cawnpore rose by 2·85 lakhs. The increase in the latter case was due to the fact that the board had in the preceding year imposed higher rates of terminal taxes, which were in force for the whole of the year under report but were in force for three months only in the preceding year. The other principal increases in the receipts from taxation were ·17 lakh from the tax on houses and lands, ·68 from water tax, ·20 from the tax on

circumstances and property, ·19 from tolls and ·11 from conservancy tax. The increase in the income from the water tax and the general tax on buildings and lands is largely due to the revision of assessments. Although the receipts from the pilgrim tax are practically the same as those of the previous year there is a large reduction in the income under this head in the Hardwar Union municipality (which is due to the fact that in the preceding year there was an abnormal increase in income owing to the Kumbh Mela) counterbalanced by a large increase in Fyzabad due to a return to normal conditions.

The revenue from sources of income other than taxation shows an increase of over one lakh. The figures under the different heads however show considerable variations from the figures of preceding years but this is mainly due to a different classification being adopted in the posting of the accounts. Under the old rules boards had to maintain two separate sets of accounts, one of which was adopted for the budget, the monthly accounts and the annual report; while the other was in the form of statements II and III appended to this resolution and was used only for the annual report. It was decided to abolish the duplicate sets of forms for the annual report and to adopt the form of statements II and III for the budget and the monthly accounts, and clearer instructions were issued as to the method of filling up these forms. From the reports now received it appears that, as the members of boards were interested mainly in the forms used for the budget, etc., the conversion of the figures shown in that form into the statistics in the statements attached was not accurately made, and one of the results of the adoption of a single form of accounts has been that the boards have discovered that many of their returns were incorrectly posted in the statements of previous years. This is more particularly the case with the heads 28, "rents of lands, etc." and 33 "fees and revenues from markets and slaughter houses," the former of which shows a reduction of Rs. 47,000 while the latter shows an increase of Rs. 97,000. A considerable portion of these variations is due to readjustments between the two heads, so that for the purposes of comparison with the figures of previous years the totals of these two heads should be taken together. The only municipalities which show a genuine substantial increase under rents are Cawnpore (Rs. 7,800), Allahabad (Rs. 4,820), and Bulandshahr (Rs. 1,800), where the increases are due to enhancement of rents. There is little doubt that the income under these heads is capable of considerable expansion. The reduction under head "26A—From other sources" of Rs. 8,000 is also nominal, being due to a transfer of that amount to head no. 35(*d*) in the accounts of the Mussooree municipality. The very large reduction of Rs. 71,000 in the income from "sale proceeds of lands, etc." (column 29) is due to the fact that the income in the preceding year included exceptional items amounting to Rs. 83,000, derived from the sale of building sites on new roads in the Aligarh, Allahabad and Benares municipalities, while the present year's figures include only Rs. 12,000 increase on this account in the Bareilly and Ujhani municipalities where extension and improvement schemes are in progress. The conservancy receipts show an increase of Rs. 14,000, the municipal boards of Bareilly, Moradabad, Fatehgarh and Gorakhpur being responsible for an increase of Rs. 16,500, while the income at Allahabad was reduced by Rs. 2,500 owing to the cessation of certain work which the board of that municipality had undertaken in connection with the Public Works department. The supervision over the collection of this source of revenue appears to be lax in many municipalities where considerable amounts of unrealized arrears are reported. "Miscellaneous" income [column 35(*e*)] shows an increase of Rs. 37,000, Rs. 25,000 of which is due to an increase in the sale of electric current by the municipal boards of Dehra and Mussooree. The income from "recoveries for services rendered" (column 52) is liable to great fluctuations and there is a net decrease of Rs. 17,000 in spite of an increase of nearly Rs. 21,000 in Mussooree, due mainly to the increased sale of

electrical fittings by the board of that municipality. The increase of Rs. 83,000 in the income under "other items" (column 53) is accounted for by the increase of Rs. 45,000 in the income of the Muttra board under this head, which includes a sum of Rs. 40,000, being the provisional amounts deposited by intending purchasers of building sites in the new suburb of Dampiernagar, and of Rs. 39,300 in the case of Lucknow, due to the inclusion of a sum of Rs. 47,856 derived from the sale of materials from the emergency town-planning schemes.

The income from "sale of water" again shows an increase of Rs. 26,000, but the real improvement is Rs. 6,000 only, as the increase of Rs. 20,000 in the case of Meerut is nominal, being due to a change in the system of credit of dues from cantonments. The principal increases under this head were Rs. 16,000 in Cawnpore, Rs. 6,500 in Mirzapur, Rs. 3,000 in Naini Tal, and Rs. 2,000 in Benares. As against this there was a decrease of Rs. 15,000 in the case of Lucknow, which is attributed to the scarcity of water owing to a breakdown in the supply, of Rs. 2,000 in Allahabad which is said to be due to the completion of the High Court and other extensive works which were being carried out by the Public Works department and of Rs. 7,000 in the case of Agra. The reduction in the income in Agra is attributed by the Commissioner to the lack of supervision and to the want of control over waste of water, and there can be little doubt that many of the municipalities are not obtaining their full income from this source. The chairman of the Benares municipal board for example writes that, "In all schemes for the prevention of waste the co-operation of citizens is most essential; it is a matter of regret that this co-operation is not secured. Taps are still kept running full bore and bad and defective fittings are not brought to the notice of the authorities. If the citizens will co-operate with the board the question of giving a constant supply of water would be brought within the region of practical politics. It is essential moreover that they should realise that it costs money to supply water. At present almost Rs. 90,000 per annum has to be found from sources other than water tax and the sale proceeds of water." The chairman of the Allahabad board says that the water-works "draw largely on the general income of the board and hamper the introduction of necessary reforms." The Lieutenant-Governor cannot but feel that all respectable people would set their faces against the wilful waste of water which is at present too common, if they could be got to realize that it defrauds the tax-payer and is a danger to health. If they shut their eyes to those obvious facts, the boards have every justification for treating the offenders as criminals.

It is satisfactory to observe that for the first time in the history of the municipalities of this province, one board has been able to raise an income from water-rate and other charges for water equal to the expenditure on water. The municipal board of Cawnpore collected an income of Rs. 2,51,000 from these sources, while the total expenditure on maintenance charges and the interest and repayment of loans amounted to Rs. 2,42,000. The board also expended nearly Rs. 16,000 in addition on the extension of the mains which will no doubt prove remunerative. The reasons for these excellent results are given in the following extract from the chairman's report: "The wastage of water has been carefully checked and the waste water meters have been made good use of in detection of wastage and remedying the causes." A water-supply system should be run as far as possible on a commercial basis with a view to obtaining an income equal to the expenditure, and the Lieutenant-Governor trusts that boards will do their utmost to realise this result. An excellent start has been made by the rules made under the new Act for most of the municipalities concerned which require that private connections shall be metered if used for non-domestic purposes or if the diameter of the connection pipe or of the ferrule exceeds half an inch. If the rules are strictly enforced the income from water should in most municipalities more nearly approximate to the expenditure.

The Lieutenant-Governor regrets to have again to draw the attention of boards to the necessity of taking steps to secure the prompt collection of municipal dues. The Municipalities Act provides boards with ample powers for the speedy realisation of their demands from persons who do not readily pay and His Honour trusts that boards will by a free use of these powers remedy the present unsatisfactory state of affairs. The want of promptness in the collection of municipal dues and the accumulation of arrears encourage the recalcitrant, are a hardship to those who honestly and promptly pay their taxes, as they have thus to bear more than their fair share of the municipal burdens, and facilitate malpractices. Although there are some honourable exceptions (as, for example, Cawnpore and Lucknow, where the collections are reported to have amounted to 99 and 95 per cent. of the demand respectively, Meerut where practically the whole of the house tax demand was collected, Aligarh, where all the demands are said to have been realised in full) the reports generally show considerable slackness in collections resulting in heavy loss to the boards owing to consequent remissions. The municipal board of Agra, for example, has arrears amounting to Rs. 1,33,000 on account of water-tax and tax on buildings and lands and further heavy arrears of rent, and the board has found it necessary to appoint a committee to discuss the question. In the Fatehgarh municipality there are arrears of nearly Rs. 17,000 on account of conservancy dues and in Bareilly arrears of Rs. 20,000 on account of rents. Many boards report considerable arrears due on account of rent of land, but the difficulties previously experienced in the collection of small sums due to the boards on this account can now be easily avoided by the summary procedure for the recovery of rents provided in section 291 of the new Act.

The income from fines shows a slight increase, which is, however, mainly due to an increase in fines in gambling cases. Complaints are met with in the reports of the reluctance of honorary magistrates to impose deterrent fines. The chairman of the Allahabad board, for example, says that "the punishments awarded in cases under the Municipal and Hackney Carriage Acts are still inadequate for the purpose of enforcing the observance of municipal rules and byelaws which, I am sorry to admit, are ignored with impunity.". Similar complaints of the leniency of the sentences awarded by the Bench come from Fatehgarh.

Financial position of boards.

10. The financial position of the boards is on the whole satisfactory, but in few cases have the boards an income more than sufficient for the maintenance of their present services, so that there is great need for economy and for the development of existing resources, if an early expansion of the boards' activities is to be looked for. The municipal boards of Tilhar and Chandausi (excluding, in the case of the latter, the unexpended balance of a Government grant) closed the year with a balance less than the prescribed minimum and it will probably be necessary for these boards to make up the deficiency by exploring fresh fields of taxation. The Ballia municipal board was not able during the year to restore its finances to a satisfactory position, the recurring income being estimated to be Rs. 30,000 and the recurring expenditure about Rs. 34,000. The board had however to postpone temporarily the settlement of the question owing to the serious damage wrought in the municipality by heavy floods. Considerable economies in expenditure were effected during the year by the Naini Tal board, but the position of that board is not yet satisfactory. The financial position of the Nawabganj (Bara Banki) municipal board has again been the subject of adverse comment. In the preceding year the board had collected Rs. 2,000 in advance in order to balance the accounts. In the current year Rs. 2,000 of income was in arrears, while the board owed about Rs. 2,800 the payment of which had been postponed. The board has so far shown no inclination to put its finances in order.

Improvement Trusts.

11. The accounts of the Improvement Trusts are briefly as follows:—

	Allahabad.	*Cawnpore.*	*Lucknow.*
	Rs.	Rs.	Rs.
Opening balance	65,835	51,027	92,723
Receipts	44,965	73,025	80,562
Charges	45,422	85,283	62,619
Closing balance	65,378 +50,000 in Government promissory notes.	38,769	1,10,666

The two new roads in Allahabad connecting the Hewett Road with the Grand Trunk Road were completed during the year, but the sale of building sites upon these roads has been postponed pending the decision of questions which have been raised regarding the porticoes and footpaths. The committee reports that other schemes are under consideration but have not yet been finally approved or passed.

The construction of buildings on the A. B. Road in Cawnpore continued during the year and most of the buildings have now been completed and occupied. A plot in the adjoining area of the Topkhana Bazar was acquired and laid out and the building sites in this plot were sold during the year. Houses in bazars and streets adjoining the A. B. Road were also acquired for the improvement of communications and the relief of congestion and some of the sites were disposed of. The report of the committee appointed by the Government to consider the question of the expansion of Cawnpore had not been received by the close of the year and the Improvement Trust Committee was, therefore, not able to embark upon any new schemes of an ambitious nature. It has, however, prepared a scheme for the acquisition and lay-out of a considerable plot in the Talaq Mahal, but the scheme had not been submitted to the Sanitary Board before the end of the year under report.

The Improvement Trust Committee at Lucknow reports that building operations continue on the Ganga Prasad Road and the Kutcherry Road and have been started on the Nadan Mahal Road, but that although many sites have been sold upon the last-named road further sales have been postponed as there is little demand for sites at present. Building operations were continued in the Ganeshganj market, where the roads and the drains have also been finished, but the open space in front of the market has still to be turfed and laid out. Owing to the high compensation fixed for the acquisition of the sites which it was proposed to acquire on the plots fronting on the Aminabad Road in connection with the Jutawali Gali scheme, the Trust Committee at first decided to acquire only the old Aminabad *sarai* and the land to the west of it, but subsequently decided to carry out the scheme in its original form. The board continued during the year the work of re-planning the areas that had been damaged by the floods and has recorded its opinion that these operations have resulted in substantial sanitary improvements which are reflected in the vital statistics for the year.

Municipal expenditure.

12. The expenditure of the year, apart from expenditure in connection with the repayment of loans, was Rs. 78,000 in excess of the expenditure of the previous year. Capital outlay in connection with water-works, however, decreased by more than one lakh, while the expenditure on drainage works remained practically the same. Deducting the expenditure of 14·8 lakhs on original water and drainage works, the expenditure on the other services of the boards amounted to 78·43 lakhs as against 76·55 in the preceding year. In expenditure as in income owing to the adoption of one uniform method of accounts there has been some revised classification, but the differences are not so marked as in the case of income. The only heads which show substantial variations are lighting (increase of Rs. 59,000), capital

outlay on water-works (decrease of Rs. 1,12,000), establishment and repairs of water-supply (increase of Rs. 77,000), buildings (increase of Rs. 30,000), roads (increase of Rs. 50,000), education (increase of Rs. 82,000); while there was a reduction of Rs. 1,09,000 in the expenditure on fairs and of Rs. 1,14,000 on miscellaneous expenditure. The increase in the expenditure on lighting is general to almost all the boards, Naini Tal and Lucknow being the only boards that show an appreciable reduction under this head. The increase was mainly due to the rise in the price of lighting materials. Cawnpore spent an additional Rs. 9,000 in carrying out a further instalment of its scheme for lighting all the streets with electricity. Further progress was made with the electric schemes for Lucknow and Allahabad, but they were not in working order by the end of the year, so far as street lighting was concerned. The Allahabad board views its liabilities under the guarantee to the Electric Company with some complacency in view of the great demand for current from private consumers.

The large reduction in the capital expenditure on water-works is mainly due to the circumstances created by the war. The more important water-works projects of the year were the re-organisation of the Agra water-supply, the completion of the Muttra water-works, the sinking of tube wells to supplement the supply at Allahabad, Lucknow and Benares, the extension of mains at Cawnpore and the completion of the pumping station, wells and suction pipes for Fyzabad and Ajodhya. The increase of Rs. 77,000 in the expenditure on establishment and repairs is accounted for by new expenditure owing to the opening of water-works at Hardwar and Muttra of Rs. 20,000 and Rs. 6,000 respectively, while the expenditure at Benares increased by Rs. 28,000, at Allahabad by Rs. 24,000 (attributed to the increase in the amount of water pumped, the working of tube wells as precautionary measure against apprehended breakdown and the necessity of purchasing a large number of spare parts), and at Lucknow by Rs. 5,000. On the other hand there were reductions of Rs. 8,000 and Rs. 5,000 in the cases of Cawnpore and Naini Tal respectively. The experience of the year, particularly the unfortunate experiences of Allahabad and Lucknow, has again emphasised the necessity for a special agency to supervise water-works machinery and proposals for the establishment of such an agency are being discussed with municipal boards.

Of the total expenditure of Rs. 5,46,000 on new drainage works nearly Rs. 3,00,000 were expended in the municipalities of Allahabad and Lucknow, Rs. 1,53,000 being expended in the former city mainly on the construction of sewers, a pumping station and a sewage farm and Rs. 1,45,000 in the latter, mainly on the establishment of a new sullage farm. The only other municipalities in which any substantial sums were expended were Benares, where Rs. 67,000 were spent in improving old drains in certain muhallas, Cawnpore which expended Rs. 45,000 in constructing a new underground drain, paving a footpath and paving narrow lanes in the city, and Muttra where Rs. 45,000 were expended on a surface drainage scheme.

The total expenditure on conservancy remained practically the same. The slight reduction under this head in most municipalities is due to the reduction in the cost of food stuffs for cattle. The most substantial reductions were in Benares (Rs. 17,000), Allahabad (Rs. 10,000), Saharanpur and Dehra (Rs. 8,000), and Budaun (Rs. 5,000), but this was counterbalanced by increases in other municipalities, e.g. Pilibhit showed an increase of Rs. 16,000, Agra Rs. 11,000, Cawnpore Rs. 11,000, Moradabad Rs. 6,000 and Lucknow Rs. 5,000. The increase in the case of some of the larger municipalities appears to be mainly due to increased expenditure on road watering. The Meerut municipal board has introduced an interesting and successful experiment in watering roads by means of hose pipes which are attached to stand pipes erected at intervals of 100 feet. The expenditure on

markets and slaughter houses again shows a regrettable decrease of Rs. 10,000. Although the printing charges for the year show an average increase of 10 per cent. the increases are exceptionally large in the Benares, Cawnpore and Agra municipalities. It is presumed that this is mainly due to the extra printing involved in connection with the publication of rules and byelaws. The expenditure on law charges increased by Rs. 13,000; but Rs. 9,000 of this was due to an increase on this account in Mussooree owing to some special cases in which the board was involved. The large reduction of Rs. 1,09,000 in the expenditure on fairs is accounted for by the reduction of Rs. 1,10,000 in the amount expended at Hardwar.

The decrease of Rs. 1,14,000 in miscellaneous expenditure [47(*f*)] has not been explained but it seems likely that a considerable portion of it is due to a more correct classification of expenditure. Some boards, however, show (probably incorrectly) substantial sums under the head; Lucknow in particular shows Rs. 2·43 lakhs which is two-thirds of the total for the province.

Public works.

13. The expenditure on buildings is subject to natural fluctuations. The total expenditure for the year was in excess of the expenditure of the preceding year. The only substantial items of expenditure under this head occurred in Muttra where over Rs. 40,000 were expended in laying out the model suburb of Dampiernagar and in Agra where an increase of Rs. 26,000 is due to improvements made in the roofing of the principal grain market. The expenditure on roads shows a further increase of Rs. 50,000 but the expenditure under this head continues in many cases to be most unsatisfactory. The Commissioner of Fyzabad speaks of a tendency on the part of all the boards in his division (except Balrampur) to starve their roads, the chairman of the Moradabad board says that all the roads in that municipality are in a bad state of repair while the disgraceful condition of the roads in Jhansi and Unao is commented on by reviewing officers. The large reduction in the case of Aligarh is due to the inclusion in the figures of the previous year of Rs. 50,000 paid as compensation for land acquired for a new road in the civil station. Cawnpore spent Rs. 51,000 more than in the previous year mainly in continuing its schemes for paving busy streets and bridges with granite sets and in widening the metalled portion of other streets. Lucknow also expended Rs. 31,000 more than in the preceding year. His Honour trusts that all boards will recognise that the maintenance in good order of the roads is one of their elementary duties.

Education.

14. The expenditure shown in column 38 on schools and colleges increased by Rs. 57,000, while the expenditure on contributions for education shown in column 39 increased by Rs. 44,000. The accounts of individual municipalities, however, show in many cases reductions in column 38 or in column 39, but these are mainly due to transfers between these two columns; some municipal boards having handed over their educational work to the district boards to whom they agreed to pay a contribution or having resumed the contribution and again undertaken the direct management of their schools. The total increase, therefore, in recurring expenditure on education was Rs. 1,01,000. Very little progress has been made in the improvement of school buildings. Many of the boards have not yet been able to expend the grants received from Government for this purpose owing to the difficulty, it is stated, of obtaining suitable sites in the larger towns. The towns showing the largest increase in expenditure on education are Lucknow (Rs. 24,000), Bareilly (Rs. 8,000), Cawnpore (Rs. 10,000), Allahabad (Rs. 11,000), Benares (Rs. 8,000), Rae Bareli (Rs. 5,000). The Cawnpore board has now decided to fall in with the policy adopted by the boards of the other more important municipalities and appoint a qualified inspector to supervise their educational work. It increased the number of boys' schools from 22 to 28 and the number of girls' schools from 4 to 8, the

number of boys attending school increasing by 30 per cent. and the number of girls by 80 per cent. Allahabad also opened four new schools for boys and two for girls and established a training class for teachers. The number of boys attending school in that municipality rose from 2,061 to 2,351 and the number of girls from 270 to 373. Out of a total expenditure of Rs. 74,981 in Lucknow, Rs. 38,730 were spent on primary education. The board opened six new schools including two preparatory schools for the children of the depressed classes. The latter is an interesting experiment which the Local Government will watch with interest. These schools are held in the morning and in the evening and the number of pupils on the roll was 27 at the end of the year. In spite of the considerable increase in expenditure the statistics in appendix A show that there is considerable leeway to be made up in many municipalities, the variations in the percentage of children attending school in the different towns being considerable. There is the usual complaint of the difficulty experienced in obtaining teachers for girls' schools.

Vital statistics.

15. Vital statistics are dealt with in detail in the annual report of the Sanitary Commissioner and it is only necessary to mention the outstanding features of the year. The year was on the whole a healthy one although there were outbreaks of plague and cholera in a few municipalities. The average birth-rate again rose and the figure now reached (45·15) has been exceeded only once in the last 36 years. How far more accurate registration has contributed to this result it is difficult to state; registration has undoubtedly improved owing to the enforcement of compulsory registration in many municipalities. In some municipalities however the statistics are reported to be unreliable, particularly in the case of Banda which shows 638 infants vaccinated as against 509 births for the year. The death-rate again shows a satisfactory decrease to 36·54 *per mille*, but the returns from some municipalities, as for example Nawabganj (Bara Banki) (22·72) and Bahraich (20·44), appear to be suspiciously low. Although there has been a slight decline in the infant death-rate in most municipalities this cannot be attributed to any effective action taken by boards to check preventible causes of death amongst children, and the appallingly high average rate (227·61) still prevailing will, the Lieutenant-Governor hopes, spur boards to more vigorous and effective action in this matter. Vaccination is on the whole favourably reported upon but it was unsatisfactory in the municipalities of Farrukhabad, Jhansi, Mau, Lucknow, Sitapur, Fyzabad, Bahraich, Nawabganj (Bara Banki) and Sultanpur. In Jhansi and Lucknow, for example, the number of infants vaccinated was less than half the number of births, while in Sultanpur out of 342 surviving infants only 77 were vaccinated. His Honour concurs with the Commissioner of Fyzabad in his opinion that the excuse put forward for the Sultanpur figures, viz., the prevalence of plague during 2½ months of the vaccination season, is a most inadequate one.

General.

16. The period under review being one of transition and reorganization, no important developments in the working of the various departments of municipal activity were to be expected. The transition took place in different municipalities at different dates and the boards were working under the new system for a portion only of the year. The system has been under trial for too short a time to allow of any definite conclusions being drawn from past experience or of any prognostications being made as to future developments. The Lieutenant-Governor regrets to observe that on a few boards, which are thereby exposing themselves to the ridicule of the province, the spirit of faction has shown itself and questions have been determined by feelings of partisanship rather than by a consideration of the general good of the community. In the great majority of the municipalities on the other hand, the spirit of good fellowship with which the changes have been received and introduced, the co-operative loyalty (acknowledged by many non-official chairmen in their reports) exhibited by most members in their desire to make

the new system a success and the proof of good sense and practical public spirit thus afforded give reason to hope that this great experiment and advance in local self-government will justify itself in the creation amongst members of municipal boards of a fuller sense of responsibility for the interests of their constituents and in arousing in the electorates a keener sense of interest in the doings of their representatives. The emancipated boards have been vested by the new Act with far greater powers than were possessed by the boards under official chairmen and Sir James Meston looks forward with confidence to a wide expansion of municipal activities through the exercise of their enhanced powers by fully responsible municipal commissioners under the stimulus of a critical electorate.

ORDER.—Ordered that a copy of this resolution be forwarded to all Commissioners of divisions for information and communication to the chairmen of municipal boards.

Ordered also that a copy be published in the *United Provinces Government Gazette* for general information.

By order of the Hon'ble the Lieut.-Govr., United Provinces,

G. G. SIM,

Secy. to Govt., United Provinces.

Abstract of statement no. I showing the constitution of municipal boards (1916-17).

Number of municipalities under Act II of 1916	...	...	84
Population within municipal limits	...		2, 982, 309
Number of towns of which the municipal boards are—			
(*a*) Elected	...	...	...
(*b*) Elected and appointed	...		84
(*c*) Appointed	...	...	...

Aggregate number of members of municipal boards—			
(*a*) *Ex officio*	...	...	64
(*b*) Elected	...	...	869
(*c*) Nominated	...	...	86
Of the above—			
(*d*) Officials	...	...	85
(*e*) Non-officials	...	...	934
(*f*) Europeans	...	...	86
(*g*) Indians	...	...	933

Abstract of statement no. II showing the system of taxation in force and giving the provincial totals of income (1916-17).

System of taxation.	Municipalities.
Octroi in force in	35
Tax on houses and lands in force in ...	27
Tax on animals and vehicles in force in	31
Tax on professions and trades in force in	59
Tolls on roads and ferries in force in ...	9
Water tax in force in	8
Conservancy (including scavengering and latrines) in force in	10
Tax on lake frontage and boats in force in	1
Tax according to circumstances and property in force in	33
Terminal tax in force in	1
Terminal toll in force in	1
Pilgrims' tax in force in	3
Tax on animals for slaughter in force in	1

Total income.	Rs.
Octroi, class I	16,41,457
Octroi, class II	2,13,803
Octroi, class III	1,71,332
Octroi, class IV	3,16,734
Octroi, class V	2,37,663
Octroi, class VI	88,039
Octroi, class VII	5,94,466
Octroi, class VIII	1,16,298
Composition for octroi	15,497
Tax on houses and lands	4,45,054
Tax on animals and vehicles	98,945
Tax on professions and trades ...	1,84,401
Tolls on roads and ferries	1,82,429
Water tax	6,25,699
Conservancy (including scavengering and latrine) rates	79,663
Tax on lake frontage and boats ...	952
Tax according to circumstances and property	3,65,770
Terminal tax	6,06,897
Terminal toll	81,347
Pilgrims' tax	94,212
Tax on animals for slaughter	8,083
Realizations under special Acts ...	1,36,688
Revenue derived from municipal property and powers apart from taxation ...	20,50,649
Grants and contributions (for general and special purposes)	10,91,239
Miscellaneous	3,16,879
Total income of the year excluding opening balance	97,64,196
Extraordinary and debt	8,59,051
Total receipts excluding opening balance ...	1,06,23,247
Total receipts including opening balance...	1,41,18,908

	Rs.	a.	p.
Incidence of taxation per head of population	2	1	1
Incidence of income per head of population	3	4	4

Abstract of statement no. III giving the provincial totals of expenditure (1916-17).

	Rs.
General administration and collection charges.	
Office establishment, inspection, honorary magistrates' establishment ...	4,51,111
Collection of taxes (including bonded warehouses, establishment, purchase of account books and money boxes, repairs to outposts, etc.) ...	4,14,438
Collection of tolls on roads and ferries	20,683
Survey of land	13,777
Refunds (other than octroi) ...	21,881
Pensions and gratuities	3,989
Annuities	994
Public safety.	
Fire (establishment, purchase of fire engines, buckets, repairs, etc.) ...	10,596
Lighting (establishment, purchase of lamps, oil, repairs, etc.) ...	6,42,902
Police (establishment, purchase of clothing, repairs to outposts, etc.)...	630
Rewards for the destruction of wild animals and snakes	1,439
Public health and convenience.	
Water-supply... Capital outlay ...	9,37,388
Water-supply... Establishment ...	7,20,719
Drainage ... Capital outlay ...	5,46,624
Drainage ... Establishment ...	1,15,094
Conservancy (including road-cleaning and watering) and latrines ...	14,34,511
Charges on account of health officers and sanitary inspectors ...	1,30,664
Hospitals and dispensaries ...	1,89,904
Plague charges	546

Public health and convenience—(concluded).	Rs.
Vaccination ...	29,841
Other sanitary requirements ...	74,599
Markets and slaughter-houses ...	1,01,054
Pounds	21,965
Dâk bungalows and sarais ...	6,597
Arboriculture, public gardens, and experimental cultivation ...	96,192
Veterinary charges	3,717
Registration of deaths and births ...	17,382
Public works	11,28,413
Public instruction	7,00,085
Contributions	2,56,825
Miscellaneous.	
Interest on loans for previous year ...	...
Interest on loans for current year ...	4,87,770
Actual cost of work done for private individuals	93,324
Miscellaneous	6,51,686
Total expenditure	93,27,340
Extraordinary and debt.	
Investments	22,786
Payment to sinking fund ...	17,531
Repayment of loans	6,39,605
Advances	63,004
Deposits	80,687
Total disbursements	1,01,50,953
Balance.	
Deposits	1,55,364
Actual balance	38,12,591
GRAND TOTAL ...	1,41,18,908

STATEMENT No. I.

STATEMENT NO. I—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March*, 1917.

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
MEERUT. Dehra Dun	1	Dehra ...	Act II of 1916.	30,301	...	...	...	1	1	2	13	16	2	14	7	9	17	...	...	67·65	60·67	61·46	
	2	Mussooree ...		17,420	...	...	...	1	2	1	11	14	2	12	11	3	30	2	...	33·3	60·41	55	
Saharanpur	3	Saharanpur ...		62,850	...	...	...	1	...	2	12	14	1	13	1	13	25	...	...	80·00	74·77	75·62	
	4	Hardwar Union		28,682	...	...	...	1	1	3	12	16	1	15	1	15	22	...	...	43·18	64·55	62·03	
	5	Deoband ...		18,614	...	...	...	1	1	1	5	7	1	6	...	7	21	1	1	59·52	70·65	67·27	
	6	Roorkee ...		13,850	...	...	...	1	...	2	9	11	...	11	1	10	22	...	...	52·27	76·82	72·73	
Muzaffarnagar.	7	Muzaffarnagar...		23,811	1	...	...	...	1	...	10	11	1	10	...	11	24	...	...	51·28	70·83	68·31	
	8	Kandhla ...		8,691	...	...	...	1	1	1	8	10	1	9	...	10	18	...	...	44·44	67·28	63·13	
	9	Kairana ...		16,293	1	...	...	...	..	...	8	8	...	8	...	8	44	5	1	...	68·33	68·35	
Meerut ...	10	Meerut ...		76,755	1	...	...	...	1	...	15	16	1	15	1	15	25	1	...	46·40	71·00	67·79	
	11	Ghaziabad ...		11,304	1	...	...	...	...	2	9	11	...	11	...	11	28	4	3	...	56·43	56·43	
	12	Hapur ...		19,142	1	...	...	...	...	2	10	12	...	12	...	12	16	1	...	...	71·50	71·50	

Bulandshahr	13	Bulandshahr ...		19,383	1	...	...	...	1	...	7	8	1	7	...	8	22	...	...	13·63	81·85	73·57
	14	Khurja ...		27,387	1	...	...	...	1	...	10	11	1	10	...	11	28	7	1	4·22	64·28	58·50
	15	Sikandrabad ...		18,946	1	...	...	...	1	...	9	10	1	9	...	10	32	...	...	45·31	69·94	65·00
		Divisional total	...	393,429	8	...	...	7	11	16	148	175	13	162	22	153	374	21	6	...	...	...
AGRA. Aligarh ...	16	Koil (Aligarh)		64,825	...	...	.	1	1	2	12	15	1	14	2	13	19	...	...	52·63	71·43	69·08
	17	Hathras ...		37,854	1	...	...	...	...	1	12	13	...	13	1	12	23	1	2	58·33	69·90	69·23
	18	Atrauli ...		15,730	.		...	1	...	1	10	11	...	11	...	11	28	...	...	78·00	76·00	76·36
	19	Sikandra Rao ...		10,109	1	...	...	.	...	2	9	11	...	11	...	11	24	...	...	33	73	69
Muttra ...	20	Muttra ...		54,332	...	..		1	2	...	12	14	2	12	1	13	22	...	...	45·45	63·04	57·95
	21	Brindaban ...		18,443	1	...	...	...	1	1	9	11	1	10	1	10	23	...	...	40·03	60·87	56·52
Agra ...	22	Agra ...	Act II of 1916.	163,935	1	...	...	...	1	1	16	18	1	17	2	16	10	...	2	30·00	68·82	66·66
	23	Firozabad ...		13,571	1	...	.	...	...	2	9	11	...	11	1	10	34	...	...	74·32	63·53	72·40
Mainpuri ...	24	Mainpuri ...		16,154	1	...	..	...	1	1	8	10	1	9	...	10	54	12	2	·50	·37	5·42
Etah ...	25	Etah ...		7,295	1	...	...	...	1	...	8	9	1	8	...	9	32	...	...	34·37	91·01	76·87
	26	Soron ...		11,524	...	...	...	1	1	...	6	7	1	6	...	7	26	...	...	40·38	79·12	70·51
	27	Kasganj ...		16,429	..	...	...	1	2	...	9	11	2	9	3	8	31	..	2	50·53	59·85	57·52
	28	Jalesar ...		13,283	1	...	...	...	1	...	6	7	1	6	...	7	40	...	...	65	88·7	94·6
		Divisional total	...	443,484	8	...	...	5	11	11	126	148	11	137	11	137	366	13	8	...	...	...

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March*, 1917—(continued).

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
ROHILKHAND. Bareilly ...	29	Bareilly ...	Act II of 1916.	1,17,521	1	...	...	...	1	2	19	22	1	21	3	19	26	...	5	57·14	79·90	78·80	
Bijnor ...	30	Bijnor ...		17,439	1	...	...	...	...	...	5	5	...	5	...	5	37	...	2	...	94	94	
	31	Chandpur ...		11,832	1	...	...	...	...	1	9	10	...	10	...	10	31	5	...	..	81·2	81·2	
	32	Dhampur ...		7,548	1	..	...	...	...	...	10	10	...	10	...	10	31	...	1	...	75·83	75·83	
	33	Nagina ...		19,625	1	...	...	...	...	1	9	10	1	9	...	10	61	3	...	38	70·5	67·3	
	34	Najibabad ...		18,460	1	...	...	...	...	...	10	10	...	10	...	10	29	4	...	...	80	80	
Budaun ...	35	Budaun ...		38,230	1	...	...	...	...	1	10	11	...	11	...	11	23	2	2	...	83·8	83·8	
	36	Ujhani ...		8,274	1	...	...	...	...	1	6	7	...	7	...	7	35	...	...	...	74	74	
	37	Sahaswan ...		18,009	...	...	...	1	...	1	10	11	...	11	...	11	23	...	...	...	75·75	75·75	
Moradabad ...	38	Moradabad ...		81,168	1	...	...	...	...	2	13	15	...	15	1	14	35	...	2	...	64·0	64·0	
	39	Chandausi ...		22,255	1	...	...	...	...	2	9	11	...	11	...	11	16	...	...	...	70·83	70·83	
	40	Amroha ...		42,410	...	...	...	1	...	2	11	13	...	13	...	13	22	1	1	...	78·8	78·8	
	41	Sambhal ...		45,276	1	...	...	...	1	1	11	13	1	12	...	13	26	...	1	77·7	53·5	55·5	

Allahabad.	Sahjahanpur.	42	Shahjahanpur ...		71,778	1	...	...	...	1	...	12	13	1	12	1	12	33	2	...	15·62	80·72	71·43
		43	Tilhar ...		18,446	...	...	...	1	...	...	9	9	...	9	...	9	20	...	...	...	50	50
	Pilibhit ...	44	Pilibhit ...		31,554	1	...	...	...	...	1	9	10	1	9	1	9	19	...	...	...	82·31	80·31
		45	Bisalpur ...		10,086	...	...	...	1	1	...	8	9	1	8	...	9	29	6	3	85	85	85
			Divisional total	...	579,911	13	...	...	4	4	15	170	189	6	183	6	183	496	23	17	...	...	...
	Etawah ...	46	Etawah ...	Act II of 1916.	45,350	1	...	...	...	...	2	12	14	2	12	2	12	21	....	..	97·62	80·09	82·78
	Cawnpore...	47	Cawnpore ...		195,498	1	...	...	...	1	6	29	36	1	35	6	30	48	4	6	30	66	65
	Fatehpur ...	48	Fatehpur ...		16,939	1	...	...	...	...	1	9	10	1	9	...	10	19	...	1	47·37	56·84	55·98
	Farrukhabad	49	Farrukhabad-cum-Fatehgarh.		56,573	1	...	...	...	2	...	13	15	1	14	2	13	43	4	3	10	72	64
	Allahabad ...	50	Allahabad ...		159,701	1	...	...	...	1	3	21*	25	4	21	6	19	37	1	6	64·4	55·6	58·8
			Divisional total	...	474,061	5	...	...	...	4	12	84	100	9	91	16	84	168	9	16	...	...	...
Jhansi.	Banda ...	51	Banda ...		21,061	1	...	...	...	2	...	13	15	2	13	...	15	35	11	3	45·7	36·2	37·5
	Jhansi ...	52	Jhansi ...	Act II of 1916.	58,236	1	...	...	...	1	1	14	16	2	14	2	14	43	16	4	2·32	57·63	51·3
		53	Lalitpur ...		12,449	...	...	...	1	3	2	6	11	3	8	2	9	17	...	...	64·70	72·79	70·09
		54	Mau ...		12,927	1	...	...	...	1	...	7	8	1	7	...	8	20	...	...	85	64	67
		55	Orai ...		9,151	1	...	...	...	1	...	6	7	1	6	...	7	24	...	...	54·16	70·83	75·0
	Jalaun ...	56	Kalpi ...		10,568	1	...	...	...	1	...	6	7	2	5	...	7	22	...	...	95·45	62·88	71·02
		57	Kunch ...		16,480	...	...	...	1	1	...	7	8	1	7	...	8	17	1	1	66·67	69·72	65·53
			Divisional total	...	140,872	5	...	...	2	10	3	59	72	12	60	4	68	178	28	8	...	...	...

* This includes eight non-Muslim vacancies from the different wards which were filled in April.

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March, 1917*—(continued).

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
BENARES. Benares ...	58	Benares ...	Act II of 1916.	199,868	1	...	...	...	2	...	21	23	2	21	2	21	22	...	...	10	81·81	75·83	
Mirzapur ...	59	Mirzapur ...		55,304	...	...	...	1	2	...	12	14	3	11	3	11	24	2	2	58	65·80	71·60	
Jaunpur ...	60	Jaunpur ...		32,880	1	...	...	...	1	...	12	13	1	12	...	13	26	3	3	4·85	79·81	74·56	
Ghazipur ...	61	Ghazipur ...		22,165	1	...	...	...	2	...	13	15	2	13	1	14	27	2	4	53·7	58·7	57·9	
Ballia ...	62	Ballia ...		16,684	...	...	...	1	...	2	10	12	2	10	2	10	19	...	...	49·00	57·90	55·85	
		Divisional total...	...	326,901	3	...	...	2	7	2	68	77	10	67	8	69	118	7	9	...	...	...	
GORAKHPUR. Gorakhpur	63	Gorakhpur ...	Act II of 1916.	48,358	1	...	...	...	...	2	16	18	...	18	...	18	19	...	1	...	77·63	77·63	
Azamgarh ...	64	Azamgarh ...		10,834	...	...	...	1	...	2	9	11	1	10	2	9	26	1	...	33·77	67·84	63·32	
		Divisional total	...	59,192	1	...	...	1	...	4	25	29	1	28	2	27	45	1	1	...	...	...	

KUMAUN.	Almora ...	65	Almora ...	Act II of 1916.	7,745	1	...	...	...	...	2	9	11	...	11	1	10	13	...	...	7·7	71·8	66·8
	Naini Tal	66	Naini Tal ...		16,788	...	...	...	1	2	3	5	10	4	6	6	4	18	...	1	16	54	70
		67	Kashipur ...		12,773	1	...	...	...	1	1	10	12	1	11	...	12	29	1	...	68·75	52·5	55·21
			Divisional total	...	37,306	2	...	...	1	3	6	24	33	5	28	7	26	60	1	1	...	...	...
LUCKNOW.	Lucknow...	68	Lucknow ...	Act II of 1916.	240,016	1	...	...	...	1	5	11	17	3	14	4	13	14	...	...	66	74	72
	Unao ...	69	Unao ...		11,809	1	...	...	...	...	2	10	12	1	11	...	12	30	2	28	8·70	58·80	67·50
	Rae Bareli	70	Rae Bareli ...		17,329	...	...	1	...	...	2	10	12	1	11	...	12	30	3	...	70·00	59·36	61·85
	Sitapur ...	71	Sitapur ...		19,856	1	...	...	...	2	...	9	11	2	9	1	10	29	1	...	1	7	8
		72	Khairabad ...		12,769	1	...	...	...	1	...	10	11	1	10	...	11	29	6	6	...	60	54·55
	Hardoi ...	73	Hardoi ...		13,855	1	...	...	...	2	...	9	11	2	9	1	10	26	2	2	1·0	6·0	7·0
		74	Shahabad ...		19,545	...	...	...	1	1	1	9	11	1	10	...	11	28	2	...	...	7·4	7·4
		75	Sandila ...		15,241	1	...	...	...	1	1	9	11	1	10	...	11	24	2	...	44	74	70
	Kheri ...	76	Lakhimpur ...		11,431	1	...	...	...	2	...	3	5	2	3	...	5	28	...	9	·1	4·6	4·8
			Divisional total	...	361,851	7	...	1	1	10	11	80	101	14	87	6	95	238	18	45	...	...	...
FYZABAD.	Fyzabad ...	77	Fyzabad ...	Act II of 1916.	62,567	1	...	...	...	1	1	14	16	1	15	1	15	37	...	2	14	69	65
		78	Tanda ...		19,378	1	...	...	...	...	2	10	12	...	12	...	12	25	...	...	...	72·5	72·5
	Gonda	79	Gonda ...		12,567	1	...	...	...	1	...	10	11	1	10	1	10	24	...	...	43·75	59·65	55·58
		80	Balrampur ...		13,937	1	...	...	...	...	2	10	12	...	12	...	12	17	...	...	...	59·31	59·31

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March, 1917*—(concluded).

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
FYZABAD—(concluded).																							
Bahraich ...	81	Bahraich ...	Act II of 1916.	26,907	1	...	...	...	1	1	11	13	1	12	1	12	24	...	1	...	77·08	77·08	
Sultanpur ...	82	Sultanpur ...		9,519	1	...	...	...	...	..	11	11	...	11	...	11	21	2	...	...	57·14	57·14	
Partabgarh	83	Bela (Partabgarh).		6,300	...	...	1	...	...	...	9	9	..	9	...	9	23	...	...	...	48·61	48·61	
Bara Banki	84	Nawabganj (Bara Banki).		14,127	1	...	...	...	1	...	10	11	1	10	1	10	31	4	1	...	66·60	66·60	
		Divisional total...	...	165,302	7	...	1	...	4	6	85	95	4	91	4	91	202	6	4	...	...	...	
		GRAND TOTAL...	...	2,982,309	59	...	2	23	64	86	869	1,019	85	934	86	933	2,245	127	115	...	...	...	

STATEMENT No. II.

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates				
								Octroi
				(a)	(b)	(c)	(d)	(e)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT. — Dehra Dun	Dehra ...	1	1,01,499	33,140	2,883	3,198	4,051	3,886
	Mussooree ...	2	1,29,163	...	...	...	...	...
Saharanpur	Saharanpur ...	3	24,436	43,128	4,056	1,931	7,308	11,117
	Hardwar Union	4	12,467	25,564	361	1,542	3,805	1,180
	Deoband ...	5	20,626	...	...	...	...	...
	Roorkee ...	6	27,590	...	...	...	...	...
Muzaffarnagar.	Muzaffarnagar...	7	14,134	...	...	...	...	...
	Kandhla ...	8	8,607	...	...	...	...	...
	Kairana ...	9	5,223	...	...	...	...	...
Meerut ...	Meerut ...	10	32,595	89,977	103	9,066	21,055	11,896
	Ghaziabad ...	11	13,278	...	...	...	...	...
	Hapur ...	12	48,894	18,495	481	570	3,336	1,804
Bulandshahr	Bulandshahr ...	13	6,535	...	...	...	...	...
	Khurja ...	14	25,900	19,613	...	846	3,122	1,669
	Sikandrabad ...	15	16,750	...	...	...	...	...
	Divisional total ...		4,87,697	2,29,917	7,884	17,153	42,677	31,552
AGRA. — Aligarh ...	Koil (Aligarh)	16	1,35,285	56,957	27,157	4,261	7,668	5,974
	Hathras ...	17	25,371	25,712	...	1,055	3,121	4,118
	Atrauli ...	18	5,086	...	...	...	...	...
	Sikandra Rao...	19	10,292	...	...	...	...	...
Muttra ...	Muttra ...	20	1,78,237	41,252	3,430	2,977	5,680	6,711
	Brindaban ...	21	10,868	13,417	143	870	2,158	993

and taxes.

(f)	(g)	(h)	(i)	Total.	Serial number of municipality.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.			
10	11	12	13	14	3	
Rs.	Rs.	Rs.	Rs.	Rs.		
3,815	25,106	2,903	...	78,982	1	
...	...	...	...	...	2	
5,578	18,086	2,196	519	93,919	3	
664	7,001	1,652	...	41,769	4	
...	...	...	...	...	5	
...	...	...	...	...	6	
...	...	...	...	...	7	
...	...	...	...	...	8	
...	...	...	...	...	9	
5,531	35,632	2,910	1,967	1,78,137	10	
...	...	...	...	...	11	
632	4,058	613	...	29,989	12	
...	...	...	...	...	13	
667	5,888	1,948	...	33,753	14	
...	...	...	...	...	15	
16,887	95,771	12,222	2,486	4,56,549	...	
2,418	12,680	10,482	73	1,27,370	16	
1,544	1,628	1,783	...	38,961	17	
...	...	...	...	...	18	
...	...	...	...	...	19	
2,393	12,627	4,364	6	79,440	20	
355	3,336	623	25	21,920	21	

Serial number of municipality.	Municipal rates and taxes—						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	....	...	...	...	....	6,246
2	50,647	3,908	...	90,582	38,660	...	25,710
3	2,437	...	...	...	...	...	...
4	...	...	...	...	...	...	...
5	4,640	...	13,315	...	...	...	...
6	9,202	...	2,460	...	...	...	...
7	9,835	319	13,296	...	...	...	...
8	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...
10	20,817	...	...	...	...	...	...
11	3,021	...	7,973	...	...	...	...
12	...	...	10,298	...	...	...	...
13	4,177	...	8,839	...	...	...	...
14	...	...	....	...	...	...	...
15	3,540	...	5,134	10,372	...	...	...
...	1,08,316	4,227	61,315	1,00,954	38,660	...	31,956
16	...	...	797	...	...	...	...
17	...	1,162	12,413	...	...	...	...
18	...	...	59	...	...	...	...
19	...	...	66	...	...	...	...
20	...	...	95	...	...	...	...
21	...	...	175	...	...	...	...

(concluded).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	85,228	1
...	...	...	...	...	8,083	...	2,17,590	2
...	...	...	...	...	...	...	96,356	3
...	...	...	...	38,762	...	...	80,531	4
...	...	...	...	...	...	...	17,955	5
...	6,424	...	...	...	...	...	18,086	6
...	...	...	...	...	...	...	23,450	7
...	6,944	...	...	...	...	...	6,944	8
...	10,481	...	...	...	...	...	10,481	9
...	...	...	...	...	...	...	1,98,954	10
...	...	...	...	...	...	...	10,994	11
...	...	...	...	...	...	...	40,287	12
...	...	...	...	...	...	...	13,016	13
...	...	...	...	...	...	...	33,753	14
...	...	...	...	...	...	...	19,046	15
...	23,849	...	...	38,762	8,083	...	8,72,671	...
...	...	...	...	...	...	...	1,28,167	16
...	...	...	...	...	...	...	52,536	17
...	9,814	...	...	...	...	...	9,873	18
...	9,501	...	...	...	...	...	9,567	19
...	...	...	...	...	...	...	79,535	20
...	...	...	...	...	...	...	22,095	21

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources—		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(*a*)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,205	1,919	135	...	3,259
2	130	...	...	...	130
3	1,368	797	164	...	2,329
4	1,622	558	91	1,406	3,677
5	668	42	58	...	768
6	401	623	...	44	1,068
7	505	37	225	...	767
8	530	...	...	...	53
9	576	...	33	...	609
10	526	1,926	142	...	2,594
11	540	46	30	...	616
12	203	72	108	...	383
13	515	930	...	44	1,489
14	708	189	...	142	1,039
15	250	616	26	99	991
...	9,747	7,755	1,012	1,735	20,249
16	891	419	178	...	1,488
17	537	341	64	...	942
18	294	48	34	...	376
19	435	100	...	...	535
20	1,262	1,861	...	162	3,285
21	728	111	...	66	905

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, sarais [rest houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
4,294	474	514	110	...	2,697	...	1
4,345	1,412	653	798	1,877	3,027	...	2
5,113	707	9,597	...	160	7,525	...	3
5,202	303	786	...	...	362	...	4
1,346	258	497	...	...	321	...	5
3,141	3,154	726	...	...	5,092	...	6
1,254	642	1,178	21	...	3,088	...	7
475	...	658	...	...	844	...	8
353	14	53	3	...	422	...	9
8,428	4,377	19,067	425	...	23,258	...	10
4,967	1,390	578	...	...	443	...	11
2,501	129	5,341	...	...	159	...	12
3,926	1,357	436	...	...	734	...	13
3,004	1,150	2,200	...	...	1,944	...	14
778	174	2,003	...	...	966	...	15
49,127	15,541	44,287	1,357	2,037	50,882	...	...
3,604	760	11,993	1,163	...	8,782	...	16
12,119	60	2,257	296	...	254	...	17
819	67	905	113	...	592	...	18
269	124	349	45	...	2,430	...	19
9,531	447	1,851	...	...	1,331	...	20
1,313	...	703	...	...	1,021	...	21

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,025	...	...	314	1,732	(*a*) 55,523
2	6,765	89	...	...	7,347	(*a*) 69,326
3	...	144	121	...	2,359	1
4	...	72	...	...	...	665
5	...	...	337	...	500	434
6	...	23	...	...	...	...
7	...	27	...	432	876	203
8	...	8	...	...	...	...
9	...	28	352	...	...	77
10	64,495	134	...	...	5,685	...
11	...	13	...	...	567	...
12	...	26	...	...	629	...
13	...	34	...	...	...	...
14	...	44	...	...	435	8
15	...	20	...	...	1,044	...
...	74,285	662	810	746	21,174	1,26,237
16	...	27	...	...	...	732
17	...	17	...	181	1,518	...
18	...	...	...	...	...	...
19	...	7	...	5	...	85
20	...	33	...	...	1,417	...
21	...	23	...	...	...	712

(*a*) Sale of electric current.

and powers apart from taxation—*(concluded)*.

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,128	...	...	...	...	69,811	1
342	...	...	...	...	95,981	2
1,433	7,983	...	...	...	35,143	3
735	350	...	...	...	8,475	4
415	...	...	...	...	4,108	5
263	...	...	...	...	12,399	6
224	14	...	...	...	7,959	7
51	...	...	...	...	2,036	8
303	25	...	...	...	1,630	9
1,032	682	...	...	...	1,27,583	10
88	...	...	...	172	8,218	11
134	...	...	...	...	8,919	12
542	...	...	...	...	7,029	13
535	...	...	...	...	9,320	14
854	...	...	...	...	5,839	15
8,079	9,054	...	...	172	4,04,450	...
987	8,743	...	...	...	36,791	16
676	495	350	...	...	18,223	17
99	539	...	...	...	3,134	18
456	17	...	...	...	3,787	19
2,139	240	...	...	...	16,989	20
389	573	144	...	...	4,878	21

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	12,358	1,490	...	330	...	...	...
2	15,000	2,036	...	...	192	...	...
3	848	3,220	...	...	...	650	...
4	20,000	1,490	6,060	...	...	...	200
5	118	1,300	...	...	...	...	...
6	2,980	720	390	...	...	...	...
7	...	1,440	390	900	...	...	...
8	...	275	...	...	...	...	...
9	...	1,300	...	...	375	...	...
10	1,263	3,605	...	...	4,588	...	...
11	...	625	...	...	...	...	...
12	...	1,055	...	...	...	...	...
13	...	1,345	...	...	...	...	...
14	...	1,730	...	...	...	...	...
15	...	1,055	...	200	...	...	...
...	52,567	22,686	6,840	1,430	5,155	650	200
16	...	3,555	...	...	...	...	...
17	...	2,165	...	...	...	...	...
18	...	1,250	...	...	...	...	...
19	...	720	...	...	...	...	...
20	70,000	3,125	286	...	...	...	...
21	...	1,010	...	...	...	...	...

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	14,178	3,382	854	4,236	1,76,712	1
...	...	17,228	63,692	12,807	76,499	4,07,428	2
...	...	4,718	26	10,648	10,674	1,49,220	3
...	...	27,750	405	472	877	1,21,310	4
...	...	1,418	41	...	41	24,290	5
...	...	4,090	...	740	740	36,383	6
...	...	2,730	515	254	769	35,675	7
...	...	275	89	262	351	10,136	8
...	...	1,675	40	130	170	14,565	6
...	...	9,456	836	3,034	3,870	3,42,457	10
...	...	625	4	437	441	20,894	11
...	...	1,055	...	686	686	51,330	12
...	...	1,345	11	3	14	22,893	13
...	...	1,730	17	1,017	1,034	46,876	14
...	...	1,255	665	336	1,001	28,132	15
...	...	89,528	69,723	31,680	1,01,403	14,88,301	...
...	...	3,555	...	...	...	1,70,001	16
496	...	2,661	207	3,092	3,299	77,661	17
...	...	1,250	...	128	128	14,761	18
...	...	720	...	213	213	14,822	19
...	...	73,411	...	45,069	45,069	2,18,289	20
21	...	1,031	28	188	216	29,125	21

Serial number of municipality.	Extraordinary and debt.					
		Loans.			Advances.	
	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...
2	...	10,000	...	...	...	5
3	...	...	...	...	...	580
4	...	...	...	...	...	...
5	...	...	...	...	53	...
6	...	...	...	...	...	...
7	...	...	...	...	50	...
8	...	...	...	...	20	...
9	...	...	...	...	40	...
10	...	...	...	...	...	...
11	...	...	...	...	...	...
12	...	...	...	...	...	...
13	...	...	...	...	...	...
14	...	...	...	...	...	...
15	...	...	...	...	...	...
...	...	10,000	...	...	163	585
16	...	...	...	...	...	...
17	...	...	...	...	...	...
18	...	...	...	...	...	...
19	...	...	...	...	...	...
20	10,681	...	...	...	...	...
21	...	...	...	...	...	600

of Agra and Oudh during the year ending the 31st March, 1917.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
25	25	1,76,737	2,78,236	2 13 0	5 13 3	1	Dehra ...	Dehra Dun	Meerut.
23,003	33,008	4,40,436	5,69,599	12 7 9	23 6 3	2	Mussooree ...		
2,035	2,615	1,51,835	1,76,271	1 8 6	2 6 0	3	Saharanpur ...	Saharanpur	
1,162	1,162	1,22,472	1,34,939	2 13 0	4 3 9	4	Hardwar Union		
358	411	24,701	45,327	0 15 6	1 5 0	5	Deoband ...		
216	216	36,599	64,189	1 4 9	2 10 0	6	Roorkee ...		
.....	50	35,725	49,859	0 15 9	1 8 0	7	Muzaffarnagar	Muzaffarnagar.	
...	20	10,156	18,763	0 12 9	1 2 9	8	Kandhla ...		
...	40	14,605	19,828	0 10 3	0 14 3	9	Kairana ...		
904	904	3,43,361	3,75,956	*1 11 3	4 7 6	10	Meerut ...	Meerut ...	
...	...	20,894	34,172	0 15 6	1 13 6	11	Ghaziabad ...		
...	...	51,330	1,00,224	2 1 9	2 10 9	12	Hapur ...		
2,157	2,157	25,050	31,585	0 10 9	1 3 0	13	Bulandshahr ...	Bulandshahr	
...	...	46,876	72,776	1 3 9	1 15 6	14	Khurja ...		
25	25	28,157	44,907	1 0 0	1 7 9	15	Sikandrabad ...		
29,885	40,633	15,28,934	20,16,631	2 3 6	3 12 6	...	Divisional total.		
.....	...	1,70,001	3,05,286	1 15 6	2 9 0	16	Koil (Aligarh)	Aligarh ...	Agra.
2,963	2,963	80,624	1,05,995	1 6 3	2 0 9	17	Hathras ...		
.....	...	14,761	19,847	0 10 0	0 15 0	18	Atrauli ...		
156	156	14,978	25,270	0 15 3	1 7 6	19	Sikandra Rao...		
1,111	11,792	2,30,081	4,08,318	1 5 9	3 12 0	20	Muttra ...	Muttra ...	
.....	600	29,725	40,593	1 3 3	1 9 3	21	Brindaban ...		

* In calculating the figures the population of cantonment (33,876) has been included as the figure in column 23 is inclusive of cantonment income.

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates				
				(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*). Agra ...	Agra ...	22	2,96,187	1,65,105	22,101	17,390	18,337	8,624
	Firozabad ...	23	2,617	...	...	...	...	...
Mainpuri ...	Mainpuri ...	24	12,364	...	...	...	...	...
Etah ...	Etah ...	25	8,361	...	...	...	...	...
	Soron ...	26	18,292	...	...	...	...	...
	Kasganj ...	27	19,801	8,455	1,102	1,139	3,141	3,635
	Jalesar ...	28	10,816	...	...	...	...	...
	Divisional total	...	7,33,577	3,10,898	53,933	27,692	40,105	30,055
ROHILKHAND. Bareilly ...	Bareilly ...	29	40,288	86,507	16,290	10,038	19,803	17,092
Bijnor ...	Bijnor ...	30	6,000	...	...	...	...	...
	Chandpur ...	31	12,304	...	...	...	...	...
	Dhampur ...	32	11,013	...	...	...	...	...
	Nagina ...	33	9,713	...	...	...	...	...
	Najibabad ...	34	2,329	...	...	...	...	...
Budaun ...	Budaun ...	35	29,272	23,371	2,364	2,102	3,509	6,838
	Ujhani ...	36	12,514	...	...	...	...	...
	Sahaswan ...	37	9,618	...	...	...	...	...
Moradabad...	Moradabad ...	38	24,012	49,590	7,554	3,176	12,520	8,586
	Chandausi ...	39	17,741	14,932	665	876	3,385	4,995
	Amroha ...	40	21,220	...	...	...	...	...
	Sambhal ...	41	25,931	...	...	...	...	...
Shahjahanpur.	Shahjahanpur...	42	26,190	31,064	4,195	2,635	9,759	14,730
	Tilhar	43	16,793	6,122	782	230	2,136	2,624

and taxes.

Octroi.					Serial number of municipality.
(*f*)	(*g*)	(*h*)	(*i*)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
6,708	59,089	12,469	12	3,09,835	22
...	...	...	...	...	23
...	...	...	...	...	24
...	...	...	...	...	25
...	...	...	...	...	26
660	4,905	1,679	...	24,716	27
...	...	...	...	...	28
14,078	94,265	31,100	116	6,02,242	...
2,358	35,510	5,947	310	1,93,855	29
...	...	...	...	...	30
...	...	...	...	...	31
...	...	...	...	...	32
...	...	...	...	...	33
...	...	...	...	...	34
71	11,492	900	58	50,705	35
...	...	...	...	...	36
...	...	...	...	...	37
4,458	35,338	1,054	86	1,22,362	38
1,591	8,086	2,900	...	37,430	39
...	...	...	...	...	40
...	...	...	...	...	41
1,020	15,838	2,943	86	82,270	42
689	4,977	614	...	18,174	43

Serial number of municipality.	Municipal rates						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	59,064	12,002	...	...	95,909	...	4,785
23	...	386	64	...	...	...	...
24	...	...	164	...	...	...	...
25	...	...	128	...	...	...	...
26	...	...	104	...	...	...	...
27	...	198	953	...	...	...	...
28	...	113	...	...	...	...	...
...	59,064	13,861	15,018	...	95,909	...	4,785
29	6,188	...	5,842	...	...	...	...
30	...	...	...	...	...	...	...
31	...	286	455	...	...	...	...
32	...	...	4	...	...	...	...
33	...	...	201	...	...	...	...
34	...	...	290	...	...	...	...
35	109	...	525	...	...	...	...
36	...	...	85	...	...	...	...
37	...	...	...	...	...	...	...
38	...	3,889	55	...	...	...	3,215
39	...	568	555	9,052	...	...	...
40	...	...	...	...	...	...	...
41	...	...	...	...	...	...	...
42	1,046	...	1,971	...	...	...	...
43	...	...	1,068	...	...	...	...

and taxes—*(concluded)*.

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	4,81,595	22
...	16,885	...	...	...	...	...	17,335	23
...	11,081	...	...	...	...	...	11,245	24
...	11,637	...	...	...	...	...	11,765	25
...	11,807	...	...	...	...	...	11,911	26
...	...	...	...	...	...	...	25,867	27
...	10,459	...	...	...	...	...	10,572	28
...	81,184	...	...	...	...	...	8,72,063	...
...	...	...	...	...	...	...	2,05,885	29
...	13,726	...	...	...	...	...	13,726	30
...	7,349	...	...	...	...	...	8,090	31
...	9,375	...	...	...	...	...	9,379	32
...	17,865	...	...	...	...	...	18,066	33
...	19,784	...	...	...	...	...	20,074	34
...	...	...	...	...	...	...	51,339	35
...	8,389	...	...	...	...	...	8,474	36
...	9,825	...	...	...	...	...	9,825	37
...	...	...	...	...	...	...	1,29,521	38
...	...	...	...	...	...	...	47,605	39
...	31,816	...	...	...	...	...	31,816	40
...	32,236	...	...	...	...	...	32,236	41
...	...	...	...	...	...	...	85,287	42
...	...	...	...	...	...	...	19,242	43

Serial number of municipality.	Realizations under special Acts.				
			From other sources.		
	From pounds.	From hackney carriages.	From licences for the sale of spirits and drugs.	From other sources.	Total.
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
22	1,915	1,376	241	322	3,854
23	376	174	54	...	604
24	736	197	...	134	1,067
25	708	...	48	...	756
26	529	...	5	...	534
27	583	...	86	...	669
28	553	...	24	...	577
...	9,547	4,627	734	684	15,592
29	1,218	2,221	...	360	3,799
30	685	...	57	...	742
31	471	...	...	33	504
32	355	...	42	...	397
33	640	...	...	...	640
34	2,110	...	105	...	2,215
35	668	456	...	71	1,195
36	548	...	...	...	548
37	772	...	36	...	808
38	1,029	950	...	107	2,086
39	531	52	275	6	864
40	399	100	42	...	541
41	493	66	...	49	608
42	810	877	174	...	1,861
43	504	74	54	...	632

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, sarais [rest houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
45,386	45	6,673	...	...	7,388	...	22
348	39	320	...	...	1,255	...	23
1,203	...	719	...	...	186	...	24
4,659	764	1,356	...	..	617	...	25
697	89	1,962	20	...	357	...	26
1,486	19	4,647	...	...	680	...	27
784	431	551	35	...	357	...	28
82,218	2,845	34,286	1,672	...	25,250	...	...
25,682	6,054	17,623	18,116	...	17,964	...	29
2,724	456	571	...	...	53	...	30
870	66	295	...	...	124	...	31
803	59	503	...	...	40	...	32
78	331	406	10	...	914	...	33
1,576	383	426	...	...	273	...	34
20,837	588	4,973	...	...	2,204	...	35
3,851	8,255	690	...	...	202	...	36
5,392	102	1,716	...	...	453	...	37
7,493	2,766	19,306	...	...	1,498	...	38
3,347	221	1,027	...	...	493	...	39
882	21	213	...	...	1,077	...	40
248	14	1,168	685	...	...	...	41
1,284	990	4,893	503	...	44,328	...	42
4,247	179	3,382	...	...	2,452	...	43

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	40,392	180	....	...	494	...
23	...	20	...	162	...	132
24	...	...	...	...	...	...
25	...	26	...	1,342	...	...
26	...	33	2,151	...	...	...
27	...	32	...	...	748	186
28	...	23	...	69	...	...
...	40,392	421	2,151	1,759	4,177	1,847
29	...	219	...	...	1,105	...
30	...	11	...	...	...	...
31	...	10	...	...	...	...
32	...	7	...	...	...	...
33	...	16	...	...	...	...
34	...	22	...	...	...	...
35	...	16	...	...	231	...
36	...	4	...	120	522	...
37	...	9	...	...	...	39
38	...	26	...	163	690	...
39	...	...	...	...	...	...
40	...	25	...	1	264	240
41	...	83	...	...	...	...
42	...	22	...	...	...	2
43	...	8	...	2,423	...	...

and powers apart from taxation—*(concluded)*.

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,055	2,601	...	...	...	1,06,214	22
218	...	...	...	...	2,494	23
304	122	...	...	...	2,534	24
415	...	...	...	245	9,424	25
926	39	...	...	...	6,274	26
708	875	...	...	...	9,381	27
353	88	...	...	...	2,691	28
10,725	14,332	494	...	245	2,22,814	...
2,606	...	...	298	...	89,667	29
145	...	...	...	...	3,960	30
52	...	...	...	...	1,417	31
50	...	...	...	...	1,462	32
146	...	...	...	...	1,901	33
184	147	...	...	...	3,011	34
1,289	...	...	...	...	30,138	35
851	...	...	...	...	14,495	36
66	...	...	...	...	7,777	37
1,810	1,578	...	...	...	35,330	38
440	...	...	...	...	5,528	39
239	...	...	...	...	2,962	40
160	...	...	...	...	2,298	41
705	...	...	...	...	52,727	42
40	...	...	...	...	12,731	43

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	1,20,988	7,740	...	2,900	...	...	...
23	...	770	390	...	...	...	50
24	...	1,105	...	...	...	...	...
25	235	630	...	300	...	...	...
26	...	720	...	...	...	...	...
27	...	1,010	...	...	...	...	...
28	...	960	...	...	...	...	...
...	1,91,223	24,760	676	3,200	...	...	50
29	27,434	14,496	2,949	1,188	...	...	...
30	...	1,200	...	25	...	...	...
31	...	915	...	39	...	...	...
32	...	530	...	42	...	...	28
33	243	1,300	...	83	...	...	...
34	367	1,345	...	439	...	...	...
35	...	2,355	...	...	...	670	...
36	...	575	...	...	...	...	...
37	...	1,395	...	...	...	...	...
38	16,600	5,240	...	...	...	...	...
39	...	1,200	615	...	...	...	...
40	...	3,075	...	...	...	...	...
41	...	1,750	...	...	...	...	...
42	...	3,845	...	360	...	...	...
43	...	1,155	...	...	...	...	...

purposes).			Miscellaneous.				
other sources.		Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
For educational purposes.	For medical purposes.						
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	1,31,628	4,985	3,547	8,532	7,31,823	22
...	...	1,210	163	476	639	22,282	23
...	...	1,105	...	433	433	16,384	24
...	180	1,345	46	176	222	23,512	25
...	...	720	...	233	233	19,672	26
...	...	1,010	...	...	...	36,927	27
...	...	960	...	463	463	15,263	28
517	180	2,20,606	5,429	54,018	59,447	13,90,522	...
...	...	46,067	2,553	7,002	9,555	3,54,973	29
...	...	1,225	84	243	327	19,980	30
...	...	954	...	14	14	10,979	31
...	...	600	9	2,941	2,950	14,788	32
...	...	1,626	168	196	364	22,597	33
...	...	2,151	...	819	819	28,270	34
...	...	3,025	23	1,257	1,280	86,977	35
...	...	575	38	790	828	24,920	36
...	...	1,395	145	367	512	20,317	37
...	...	21,840	50	2,465	2,515	1,91,292	38
...	...	1,815	...	1,184	1,184	56,996	39
...	...	3,075	24	627	651	39,045	40
...	...	1,750	...	685	685	37,577	41
...	...	4,205	41	495	536	1,44,616	42
...	...	1,155	...	514	514	34,274	43

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	1,50,000	2,00,000	...	...	...	...
23	...	...	...	...	...	...
24	...	...	...	...	...	...
25	...	...	...	...	...	...
26	...	...	...	...	...	...
27	...	...	...	...	...	...
28	...	...	...	...	...	40
...	1,60,681	2,00,000	...	...	...	640
29	...	...	...	...	...	...
30	...	...	...	...	...	4
31	...	...	...	...	...	...
32	...	...	...	...	...	...
33	...	...	...	...	...	...
34	...	...	...	...	110	220
35	...	...	...	...	...	...
36	...	...	...	...	...	...
37	...	...	...	...	40	177
38	...	...	...	...	1,245	...
39	...	...	...	...	...	...
40	...	...	...	...	10	...
41	...	...	...	...	...	...
42	...	...	...	...	...	...
43	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31st March, 1917—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
37,586	3,87,586	11,19,409	14,15,596	2 15 0	3 15 3	22	Agra ...	Agra ...	Agra—(concluded).
...	...	22,282	24,899	1 4 6	1 10 3	23	Firozabad ...		
...	...	16,384	28,748	0 11 3	1 0 3	24	Mainpuri ...	Mainpuri ...	
...	...	23,512	31,873	1 8 6	3 3 6	25	Etah ...	...	
3,344	3,344	23,016	41,308	1 0 6	1 11 3	26	Soron ...	Etah ...	
355	355	37,282	57,083	1 9 3	2 4 0	27	Kasganj ...		
979	1,019	16,282	27,098	0 12 0	1 2 6	28	Jalesar ...		
46,494	4,07,815	17,98,337	25,31,914	1 15 6	3 2 3	...	Divisional total.		
598	598	3,55,571	3,95,859	1 12 0	3 0 6	29	Bareilly ...	Bareilly ...	Rohilkhand.
...	4	19,984	25,984	0 12 6	1 2 3	30	Bijnor ...		
1,029	1,029	12,008	24,312	0 11 0	0 14 9	31	Chandpur ...		
...	...	14,788	25,801	1 4 0	1 15 3	32	Dhampur ...	Bijnor ...	
227	227	22,824	32,537	0 14 9	1 2 6	33	Nagina ...		
60	390	28,660	30,989	1 1 6	1 8 6	34	Najibabad ...		
...	...	86,977	1,16,249	1 5 6	2 4 6	35	Budaun ...		
...	...	24,920	37,434	1 0 6	3 0 3	36	Ujhani ...	Budaun ...	
...	217	20,534	30,152	0 8 9	1 2 0	37	Sahaswan ...		
...	1,245	1,92,537	2,16,549	1 9 6	2 5 9	38	Moradabad ...		
...	...	56,996	74,737	2 2 3	2 9 0	39	Chandausi ...		
734	744	39,789	61,009	0 12 0	0 14 9	40	Amroha ...	Moradabad	
...	...	37,577	63,508	0 11 6	0 13 3	41	Sambhal ...		
160	160	1,44,776	1,70,966	1 3 0	2 0 3	42	Shahjahanpur ...	Shahjahan-pur.	
457	457	34,731	51,524	1 0 9	1 14 0	43	Tilhar ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
				(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND (*concluded*).								
Pilibhit ...	Pilibhit ...	44	48,811	15,531	1,279	2,467	3,911	3,353
	Bisalpur ...	45	6,360	...	...	...	...	...
	Divisional total ...		3,15,109	2,27,117	33,129	21,524	55,023	58,218
ALLAHABAD.								
Etawah ...	Etawah ...	46	7,688	27,951	2,350	2,000	7,045	4,500
Cawnpore ...	Cawnpore ...	47	3,19,650	...	27,929	...	...	...
Fatehpur ...	Fatehpur ...	48	32,540	...	...	...	...	...
Farrukhabad	Farrukhabad-*cum*-Fatehgarh.	49	16,900	35,780	3,287	4,488	8,555	2,884
Allahabad ...	Allahabad ...	50	3,00,278	1,26,287	13,443	13,648	19,240	17,864
	Divisional total ...		6,77,056	1,90,018	47,009	20,136	34,840	25,248
JHANSI.								
Banda ...	Banda ...	51	9,910	15,115	889	856	956	2,442
Jhansi ...	Jhansi ...	52	*8,549	34,678	5,156	1,464	3,593	4,358
	Lalitpur ...	53	4,623	...	...	...	...	...
	Mau ...	54	7,434	...	...	...	...	...
Jalaun ...	Orai ...	55	3,279	...	...	...	...	...
	Kalpi ...	56	3,189	...	...	...	...	...
	Kunch ...	57	7,269	...	...	...	...	...
	Divisional total ...		44,253	49,793	6,045	2,320	4,549	6,800
BENARES.								
Benares ...	Benares ...	58	79,799	2,09,507	9,781	18,139	40,989	17,065
Mirzapur ...	Mirzapur ...	59	46,733	51,705	3,311	11,229	3,544	7,815
Jaunpur ...	Jaunpur ...	60	14,321	19,695	2,549	4,991	3,683	2,261
Ghazipur ...	Ghazipur ...	61	18,151	15,087	1,252	1,363	3,344	1,182
Ballia ...	Ballia ...	62	12,450	...	...	...	...	...
	Divisional total ...		1,71,454	2,95,994	16,893	35,722	51,560	28,323

* Inclusive of Rs. 476 deposits.

rates and taxes.					
Octroi.					Serial number of municipality.
(f)	(g)	(h)	(i)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
1,433	10,455	1,873	17	40,319	44
...	...	...	...	...	45
11,620	1,21,696	16,231	557	5,45,115	...
1,517	23,335	5,842	60	74,600	46
...	...	...	...	27,929	47
...	...	...	...	...	48
...	1,110	...	...	56,104	49
8,076	43,686	9,418	3,499	2,55,161	50
9,593	68,131	15,260	3,559	4,13,794	...
921	5,747	507	...	27,433	51
3,263	15,425	2,174	163	70,274	52
...	...	...	...	...	53
...	...	...	...	...	54
...	...	...	...	...	55
...	...	...	...	...	56
...	...	...	...	...	57
4,184	21,172	2,681	163	97,707	...
7,254	37,535	14,827	1,855	3,56,952	58
1,251	19,815	...	81	98,751	59
776	15,215	1,154	874	51,198	60
970	4,772	809	243	29,022	61
...	...	...	...	...	62
10,251	77,337	16,790	3,053	5,35,923	...

Serial number of municipality.	Municipal rates and						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
44	...	71	1,024	...	...	...	...
45	...	...	...	...	...	...	...
...	7,343	4,814	12,075	9,052	...	...	3,215
46	...	163	773	...	...	...	240
47	84,708	32,030	...	...	1,44,423	...	1,793
48	...	141	...	...	...	...	...
49	...	2,156	4,400	...	...	...	...
50	63,591	13,715	3,152	...	1,21,164	...	3,721
...	1,48,299	48,205	8,325	...	2,65,587	...	5,754
51	...	...	1,010	...	...	...	...
52	5,440	1,392	1,374	...	7,147	...	...
53	...	...	1,542	...	...	...	...
54	...	...	1,998	...	...	...	...
55	1,870	...	1,859	...	...	...	...
56	...	...	2,552	...	...	...	...
57	1,759	...	2,118	...	...	...	...
...	9,069	1,392	12,453	...	7,147	...	...
58	41,970	4,598	...	...	1,37,393	...	...
59	...	...	...	...	...	...	...
60	...	534	863	190	...	...	...
61	...	...	172	...	...	...	...
62	...	...	...	...	...	...	...
...	41,970	5,132	1,035	190	1,37,393	...	...

taxes—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	41,414	44
...	7,417	...	...	...	...	...	7,417	45
...	1,57,782	...	...	...	...	...	7,39,396	...
...	...	...	...	...	...	...	75,776	46
...	...	6,06,897	81,347	...	...	...	9,79,127	47
...	11,070	...	...	...	...	...	11,211	48
...	...	...	...	...	...	...	62,660	49
...	...	...	...	...	...	...	4,60,504	50
...	11,070	6,06,897	81,347	...	...	...	15,89,278	...
...	...	...	...	...	...	...	28,443	51
...	...	...	...	...	...	...	85,627	52
...	7,389	...	...	...	...	...	8,931	53
...	7,972	...	...	...	...	...	9,970	54
...	4,807	...	...	...	...	...	8,536	55
...	2,107	...	...	...	...	...	4,659	56
...	7,059	...	...	...	...	...	10,936	57
...	29,334	...	...	...	...	...	1,57,102	...
...	...	...	...	32,108	...	...	5,73,021	58
...	...	...	...	...	...	...	98,751	59
...	...	...	...	...	...	...	52,785	60
...	...	...	...	...	...	...	29,194	61
...	7,814	...	...	...	...	...	7,814	62
...	7,814	...	...	32,108	...	...	7,61,565	...

Serial number of municipality.	I. Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
44	1,288	465	...	246	1,999
45	424	...	...	165	589
...	12,945	5,261	785	1,037	20,028
46	2,230	368	187	26	2,811
47	4,429	1,815	119	...	6,363
48	996	337	...	78	1,411
49	1,353	532	...	107	1,992
50	1,070	9,157	47	...	10,274
...	10,078	12,209	353	211	22,851
51	1,146	...	...	108	1,254
52	1,484	801	18	...	2,303
53	1,635	47	243	...	1,925
54	1,024	...	...	...	1,024
55	1,941	...	56	...	1,997
56	732	...	155	...	887
57	569	...	156	...	725
...	8,531	848	628	108	10,115
58	1,848	2,036	676	...	4,560
59	1,639	694	...	...	2,333
60	258	558	105	33	954
61	547	112	112	...	771
62	439	111	...	143	693
...	4,731	3,511	893	176	9,311

Revenue derived from municipal property and powers apart from taxation.							Serial number of municipality.
Rents of lands, houses, sarais [rest-houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,818	2,012	5,210	...	...	26,276	...	44
380	...	543	...	...	1,701	...	45
83,512	22,497	62,945	19,314	...	1,00,052	...	...
1,155	1,457	1,733	...	...	9,664	...	46
97,769	2,503	5,371	491	...	7,733	...	47
522	170	370	196	...	340	...	48
5,678	501	21,278	...	...	4,576	...	49
79,450	8,404	4,811	16	...	8,922	...	50
1,84,574	13,035	33,563	703	...	31,235	...	...
2,796	941	327	...	...	218	...	51
5,713	668	1,710	775	...	4,755	...	52
7,983	1,168	354	289	...	1,764	...	53
3,999	59	919	113	...	56	...	54
1,762	...	225	52	...	262	...	55
8,587	45	82	220	...	303	...	56
3,073	5	301	173	...	1,118	...	57
33,913	2,886	3,918	1,622	...	8,476	...	...
6,498	10,769	3,382	2,116	...	39,544	...	58
4,848	942	915	40	...	3,186	...	59
5,128	650	1,606	491	...	2,643	...	60
8,163	177	1,419	316	...	370	...	61
5,611	752	253	...	...	168	...	62
30,248	13,290	7,575	2,963	...	45,911	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
44	...	6	...	286	69	...
45	...	...	...	2	...	...
...	...	484	...	2,995	2,881	281
46	...	65	...	...	...	...
47	1,07,335	395	...	54	...	3,981
48	...	26	...	...	...	...
49	...	44	...	...	...	...
50	51,595	174	...	...	2,720	9
...	1,58,930	704	...	54	2,720	3,990
51	...	2	...	...	...	...
52	532	31	...	943	1,818	304
53	...	11	...	2,013	...	144
54	...	24	...	1,518	610	87
55	...	120	...	561	78	68
56	...	16	...	...	440	1,171
57	...	44	...	2,310	...	979
...	532	248	...	7,345	2,946	2,753
58	6,606	1,176	...	...	4,098	...
59	8,519	54	...	...	...	...
60	...	50	...	...	305	73
61	...	26	...	...	...	...
62	...	29	13,058	...	...	475
...	15,125	1,335	13,058	...	4,403	548

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,060	...	...	...	...	38,737	44
183	...	...	...	...	2,809	45
9,966	1,725	...	298	...	3,06,950	...
1,022	333	...	...	...	15,483	46
9,029	2,585	...	385	...	2,42,577	47
391	...	...	...	...	2,015	48
1,185	700	...	...	...	33,962	49
9,365	494	1,512	...	...	1,67,472	50
20,992	4,112	1,512	385	...	4,61,509	...
327	207	...	...	...	4,818	51
1,547	525	...	...	...	19,321	52
...	350	...	...	...	14,076	53
258	653	...	...	...	8,296	54
219	87	...	...	...	3,434	55
343	105	...	...	...	11,312	56
95	263	...	...	...	8,361	57
2,789	2,190	...	...	...	69,618	...
7,187	5,749	...	...	...	87,125	58
538	373	...	...	...	19,415	59
518	1,085	...	...	...	12,549	60
312	175	...	...	...	10,958	61
336	192	..	...	...	20,874	62
8,891	7,574	...	...	...	1,50,921	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
44	390	1,540	...	...	...	...	...
45	...	770	...	...	...	...	...
...	45,034	42,686	3,564	2,176	...	670	28
46	1,538	2,835	...	...	...	...	150
47	70,698	6,440	3,128	3,902	...	...	4,953
48	...	1,540	...	...	...	...	...
49	...	3,125	556	...	...	...	...
50	2,06,506	8,601	...	...	...	...	...
	2,78,742	22,541	3,684	3,902	...	...	5,103
51	...	1,250	...	...	...	...	...
52	27,459	3,075	...	...	242	...	...
53	...	675	...	60	...	48	...
54	...	675	...	163	84	120	...
55	...	575	...	84	...	...	...
56	...	675	...	...	...	...	...
57	...	1,060	...	...	...	...	...
...	27,459	7,985	...	307	326	168	.....
58	27,795	10,624	...	...	...	...	...
59	2,989	1,440	...	2,000	...	...	1,550
60	1,008	1,585	...	...	...	...	...
61	...	1,200	...	...	...	...	...
62	16,835	960	...	...	...	...	...
...	48,627	15,809	...	2,000	...	...	1,550

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	1,930	...	800	800	84,880	44
...	...	770	...	219	219	11,804	45
...	...	94,158	3,135	20,618	23,753	11,84,285	...
...	...	4,523	12	1,841	1,853	1,00,446	46
...	...	89,121	861	5,863	6,724	13,23,912	47
...	...	1,540	124	269	393	16,570	48
...	...	3,681	65	1,217	1,282	1,03,577	49
...	...	2,15,107	1,405	7,193	8,598	8,61,955	50
...	...	3,13,972	2,467	16,383	18,850	24,06,460	...
...	...	1,250	...	864	864	36,629	51
...	...	30,776	644	107	751	1,38,778	52
...	...	783	...	493	493	26,208	53
...	...	1,042	...	276	276	20,608	54
...	...	659	...	...	...	14,626	55
...	...	675	...	...	...	17,533	56
...	...	1,060	...	...	...	21,032	57
...	...	36,245	644	1,740	2,384	2,75,464	...
...	...	38,419	20,765	14,899	35,664	7,38,789	58
...	...	7,979	...	1,227	1,227	1,29,705	59
...	...	2,593	...	548	548	69,429	60
...	...	1,200	70	564	634	42,757	61
...	...	17,795	...	238	238	47,414	62
...	...	67,986	20,835	17,476	38,311	10,28,094	...

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
44	...	...	...	...	...	...
45	...	...	...	...	...	...
...	...	...	...	...	1,405	401
46	...	...	...	...	...	...
47	...	...	...	...	25	250
48	...	...	...	...	100	...
49	...	...	...	...	...	...
50	...	11,000	...	...	305	...
...	...	11,000	...	...	430	250
51	...	...	...	...	...	...
52	1	...	...	...	10	...
53	...	...	...	...	...	...
54	...	...	...	...	...	...
55	...	...	...	...	...	...
56	...	...	...	...	...	...
57	...	...	...	...	...	...
...	1	...	...	...	10	...
58	...	48,700	...	...	...	...
59	...	...	...	...	...	...
60	...	...	...	...	...	...
61	...	...	...	...	...	...
62	...	50,000	...	...	...	...
...	...	98,700	...	...	...	...

of Agra and Oudh during the year ending the 31st March, 1917—(continued).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 28) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				ROHILKHAND—(*concluded*).
512	512	85,392	1,29,203	1 5 0	2 11 0	44	Pilibhit ...	Pilibhit ...	
...	...	11,804	18,164	0 11 9	1 2 9	45	Bisalpur ...		
3,777	5,583	11,89,868	15,04,977	1 4 6	2 0 9	...	Divisional total.		
...	...	1,00,446	1,08,134	1 10 9	2 3 6	46	Etawah ...	Etawah ...	ALLAHABAD.
10,611	10,886	13,34,798	16,54,448	5 0 6	6 12 3	47	Cawnpore ...	Cawnpore ...	
110	210	16,780	49,320	0 10 6	1 0 0	48	Fatehpur ...	Fatehpur ...	
1,067	1,067	1,04,644	1,21,544	1 1 9	1 13 6	49	Farrukhabad-*cum*-Fatehgarh.	Farrukhabad	
36,194	47,499	9,09,454	12,09,732	2 14 3	5 6 6	50	Allahabad ...	Allahabad ...	
47,982	59,662	24,66,122	31,43,178	3 5 9	5 1 3	...	Divisional total.		
...	...	36,629	46,539	1 5 6	1 11 9	51	Banda ...	Banda ...	JHANSI.
1,890	1,901	1,40,679	1,49,228	1 7 6	2 6 0	52	Jhansi ...		
...	...	26,208	30,831	0 11 6	2 1 9	53	Lalitpur ...	Jhansi ...	
...	...	20,608	28,042	0 12 3	1 9 6	54	Mau ...		
...	...	14,626	17,905	0 15 0	1 9 6	55	Orai ...		
...	...	17,533	20,722	0 7 0	1 10 6	56	Kalpi ...	Jalaun ...	
...	...	21,082	28,351	0 10 6	1 4 6	57	Kunch ...		
1,890	1,901	2,77,365	3,21,618	1 1 9	1 15 3	...	Divisional total.		
...	48,700	7,87,489	8,67,288	2 13 0	3 10 0	58	Benares ...	Benares ...	BENARES.
1,026	1,026	1,30,731	1,77,464	1 12 6	2 5 6	59	Mirzapur ...	Mirzapur ...	
213	213	69,642	83,963	1 9 9	2 1 9	60	Jaunpur ...	Jaunpur ...	
408	408	43,165	61,316	1 5 0	1 14 9	61	Ghazipur ...	Ghazipur ...	
...	50,000	97,414	1,09,864	0 7 6	2 13 9	62	Ballia ...	Ballia ...	
1,647	1,00,347	11,28,441	12,99,895	2 4 9	3 1 9	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
					(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur	Gorakhpur ...	63	46,932	41,000	5,949	3,907	8,445	3,856
	Azamgarh...	Azamgarh ...	64	7,144	...	...	...	...	...
		Divisional total ...		54,076	41,000	5,949	3,907	8,445	3,856
KUMAUN.	Almora ...	Almora ...	65	23,029	...	...	...	...	...
	Naini Tal...	Naini Tal ...	66	27,481	...	...	...	...	...
		Kashipur ...	67	9,370	...	...	...	...	...
		Divisional total ...		59,880	...	...	...	...	...
LUCKNOW.	Lucknow ...	Lucknow ...	68	6,89,451	2,36,123	36,297	37,170	63,503	41,035
	Unao ...	Unao ...	69	2,112	...	...	...	...	...
	Rae Bareli	Rae Bareli ...	70	11,359	8,711	1,067	1,294	996	1,852
	Sitapur ...	Sitapur ...	71	9,311	...	...	...	...	...
		Khairabad ...	72	7,510	...	...	...	...	...
	Hardoi ...	Hardoi ...	73	4,531	...	...	...	...	...
		Shahabad ...	74	18,942	...	...	...	...	...
		Sandila ...	75	15,480	...	...	...	...	...
	Kheri ...	Lakhimpur ...	76	12,464	...	...	...	...	...
		Divisional total ...		7,71,160	2,44,834	37,364	38,464	64,499	42,887

rates and taxes.					
Octroi.					Serial number of municipality.
(f)	(g)	(h)	(i)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
4,539	18,809	2,001	69	88,575	63
...	...	...	...	...	64
4,539	18,809	2,001	69	88,575	...
...	...	...	...	...	65
...	...	...	...	...	66
...	...	...	...	...	67
...	...	...	...	...	...
13,463	68,084	11,551	5,050	5,12,276	68
...	...	...	...	...	69
489	3,522	387	84	18,402	70
...	...	...	...	...	71
...	...	...	...	...	72
...	...	...	...	...	73
...	...	...	...	...	74
...	...	...	...	...	75
...	...	...	...	...	76
13,952	71,606	11,938	5,134	5,30,678	...

Serial number of municipality.	Municipal rates and						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63	....	1,255	623	...	...	...	...
64	...	1,930	12,739	...	...	...	...
...	...	3,185	13,367	...	...	...	...
65	4,058	16	...	14,829	...	...	2,619
66	39,137	2,436	...	37,795	29,140	...	31,190
67	...	...	4,927	7,069	...	...	...
...	43,195	2,452	4,927	59,693	29,140	...	33,809
68	...	13,629	5,986	2,697	51,863	...	...
69	5,635	368	3,470	...	...	...	....
70	...	461	410	...	...	...	...
71	10,176	590	6,171	...	...	...	...
72	...	...	138	...	...	...	...
73	1,999	...	9,419	...	...	...	...
74	1,448	...	4,718	...	...	...	...
75	...	...	1,172	...	...	...	...
76	4,523	236	10,499	9,843	...	...	...
...	23,781	15,284	41,983	12,540	51,863	...	...

taxes—*(concluded)*.

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	90,458	63
...	6,856	...	...	...	...	...	21,525	64
...	6,856	...	...	...	...	...	1,11,983	...
...	...	...	...	...	...	...	21,522	65
952	...	...	...	...	...	...	1,40,650	66
...	...	...	...	...	...	...	11,996	67
952	...	...	...	...	...	...	1,74,168	...
...	...	...	...	...	...	...	5,86,451	68
...	...	...	...	...	...	...	9,473	69
...	...	...	...	...	...	...	19,273	70
...	...	...	...	...	...	...	16,937	71
...	10,704	...	...	...	...	...	10,842	72
...	...	...	...	...	...	...	11,418	73
...	...	...	...	...	...	...	6,166	74
...	9,902	...	...	...	...	...	11,074	75
...	...	...	...	...	...	...	25,101	76
...	20,606	...	...	...	...	...	6,96,735	...

Serial number of municipality.	II.—Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
63	1,350	814	160	...	2,324
64	536	176	32	40	784
...	1,886	990	192	40	3,108
65	84	...	43	...	127
66	45	...	129	825	999
67	1,882	...	...	36	1,918
...	2,011	...	172	861	3,044
68	1,961	9,878	310	...	12,149
69	1,063	148	... ...	80	1,296
70	909	194	84	...	1,187
71	1,011	346	173	...	1,530
72	721	52	21	...	794
73	1,277	411	109	...	1,797
74	818	39	56	...	913
75	667	86	61	...	814
76	917	66	...	133	1,116
...	9,349	11,220	814	213	21,596

Revenue derived from municipal property and powers apart from taxation.							
Rates of lands, houses, sarais [rest-houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,013	525	2,441	314	...	6,535	...	63
664	534	2,267	16	...	2,951	...	64
5,677	1,059	4,708	330	...	9,486	...	...
1,687	...	6	...	...	1,087	...	65
8,394	714	722	5	...	9,516	...	66
156	75	1,034	9	...	966	...	67
10,237	789	1,762	14	...	11,569	...	...
20,631	2,960	33,868	11,315	413	17,570	...	68
218	49	339	...	...	1,893	...	69
2,567	2,468	666	...	...	3,376	...	70
23,655	3,133	623	...	...	1,290	...	71
1,896	97	825	...	...	754	...	72
3,684	2,973	1,582	...	...	2,221	...	73
8,908	18	2,291	...	...	317	...	74
3,433	...	789	2	...	336	...	75
7,770	844	679	...	...	1,139	...	76
72,762	12,542	41,662	11,317	413	28,896	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63	...	107	...	...	268	...
64	...	33	...	...	279	...
...	...	140	...	...	547	...
65	200	2	...	...	...	198
66	15,264	51	...	...	...	407
67	...	4	...	...	...	852
...	15,464	57	...	...	...	1,437
68	1,09,088	64	...	...	958	635
69	...	23	...	342	...	...
70	...	20	...	...	295	188
71	...	25	...	448	431	285
72	...	35	...	...	...	...
73	...	16	...	...	239	...
74	...	4	...	1,659	138	32
75	...	7	...	...	...	...
76	...	12	679	...	78	123
...	1,09,088	206	679	2,449	2,139	1,263

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37.	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,810	875	...	...	...	17,888	63
582	648	...	...	...	7,974	64
2,392	1,523	...	...	...	25,862	...
... 29	11	...	...	...	3,220	65
683	2	...	...	186	35,944	66
22	...	...	...	...	3,098	67
734	13	...	...	187	42,262	...
13,003	3,999	...	...	...	2,14,504	68
171	...	...	...	...	3,035	69
499	...	...	...	...	10,079	70
1,001	420	...	...	...	31,311	71
194	...	35	...	...	3,836	72
453	...	...	...	...	11,168	73
204	...	...	...	...	13,571	74
126	4	...	...	...	4,697	75
... 100	126	...	...	...	11,550	76
15,751	4,549	35	...	...	3,03,751	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63	349	2,690	...	70	...	...	...
64	...	625	...	...	...	...	...
...	349	3,315	...	70	...	...	...
65	25,000	530	...	...	...	...	...
66	36,067	...	...	...	...	...	2,500
67	...	1,540	...	...	...	...	...
...	61,067	2,070	...	...	...	...	2,500
68	82,802	16,808	400	...	...	3,080	763
69	...	675	...	...	...	...	...
70	...	915	...	...	...	...	...
71	...	1,105	270	400	...	...	224
72	9	865	...	...	...	45	...
73	...	770	...	...	...	...	...
74	...	1,345	380	...	...	...	...
75	...	960	3,000	...	...	...	...
76	267	575	...	...	...	...	...
...	83,078	24,018	4,050	400	...	3,125	987

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	3,109	4	2,560	2,572	1,16,351	63
...	...	625	46	514	560	31,468	64
...	...	3,734	50	3,082	3,132	1,47,819	...
...	...	25,530	158	156	314	50,713	65
...	...	38,567	871	1,480	2,351	2,18,511	66
...	...	1,540	...	...	...	18,552	67
...	...	65,637	1,029	1,636	2,665	2,87,776	...
...	...	1,03,853	780	59,876	60,656	9,77,613	68
...	...	675	...	115	115	14,594	69
...	...	915	630	1,010	1,640	33,094	70
...	...	1,999	...	241	241	52,018	71
...	...	919	...	347	347	16,738	72
...	...	770	...	488	488	25,641	73
...	...	1,725	...	233	233	22,608	74
...	...	3,960	...	455	455	21,000	75
...	...	842	...	...	...	38,609	76
...	...	1,15,658	1,410	62,765	64,175	12,01,915	...

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63	...	...	...	...	1,325	...
64	...	...	...	...	...	...
...	...	...	...	...	1,325	...
65	...	...	...	...	240	...
66	...	...	...	...	865	...
67	...	...	...	...	124	181
...	...	...	...	...	1,229	181
68	...	2,20,000	...	5,041	...	279
69	...	...	...	...	...	...
70	...	...	...	...	...	...
71	...	...	...	...	...	60
72	...	...	...	...	...	...
73	321	...	...	...	...	...
74	...	...	...	...	...	...
75	...	...	...	...	...	...
76	...	...	...	...	...	...
...	321	2,20,000	...	5,041	...	339

Agra and Oudh during the year ending the 31st March, 1917—(continued).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
2,002	3,327	1,19,678	1,66,610	1 14 0	2 6 6	63	Gorakhpur ...	Gorakhpur...	Gorakhpur.
50	50	31,518	38,662	1 15 9	2 14 6	64	Azamgarh ...	Azamgarh...	
2,052	3,377	1,51,196	2,05,272	1 14 3	2 8 0	...	Divisional total.		
...	240	50,953	73,982	2 12 6	6 8 9	65	Almora ...	Almora ...	Kumaun.
1,386	2,251	2,20,762	2,48,243	8 6 0	13 0 3	66	Naini Tal ...	Naini Tal...	
...	305	18,857	28,227	0 15 0	1 7 3	67	Kashipur ...		
1,386	2,796	2,90,572	3,50,452	4 10 9	7 11 6	...	Divisional total.		
4,740	2,30,060	12,07,673	18,97,124	2 4 3	4 1 3	68	Lucknow ...	Lucknow ...	Lucknow.
...	...	14,594	16,706	0 12 9	1 3 9	69	Unao ...	Unao ...	
...	...	33,094	44,453	1 1 9	1 14 6	70	Rae Bareli ...	Rae Bareli...	
39	99	52,117	61,428	0 13 9	2 10 0	71	Sitapur ...	Sitapur ...	
61	61	16,799	24,309	0 13 6	1 4 9	72	Khairabad ...		
...	321	25,962	30,493	0 13 3	1 13 6	73	Hardoi ...	Hardoi ...	
...	...	22,608	41,550	0 4 9	1 2 6	74	Shahabad ...		
...	...	21,000	36,480	0 11 6	1 6 0	75	Sandila ...		
...	...	38,609	51,073	2 1 0	3 6 0	76	Lakhimpur ...	Kheri ...	
4,840	2,30,541	14,32,456	22,03,616	1 15 0	3 5 3	....	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
				(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD. Fyzabad ...	Fyzabad ...	77	1,16,558	30,798	3,069	2,865	10,395	6,664
	Tanda ...	78	11,363	...	...	...	...	...
Gonda ...	Gonda ...	79	7,502	6,006	1,139	1,033	2,679	1,950
	Balrampur ...	80	5,996	...	...	...	...	...
Bahraich ...	Bahraich ...	81	12,511	15,082	1,389	516	1,962	2,110
Sultanpur ...	Sultanpur ...	82	6,235	...	...	...	...	...
Partabgarh ...	Bela (Partabgarh).	83	19,676	...	...	...	...	...
Bara Banki...	Nawabganj (Bara Banki).	84	1,558	...	...	...	...	...
	Divisional total	...	1,81,399	51,886	5,597	4,414	15,036	10,724
	GRAND TOTAL, 1916-1917.	...	*34,95,661	16,41,457	2,13,803	1,71,332	3,16,734	2,37,663
	Grand total, 1915-1916.	...	*34,73,701*	*15,86,553*	*1,92,536*	*1,62,987*	*2,79,863*	*2,14,619*

* *Note.*—The difference between the closing balance of 1915-16 and the opening balance of 1916-17 is due to the exclusion from the latter figures of the total amount of uncashed cheques included in the closing balance of 1915-16.

rates and taxes.					
Octroi.					Serial number of municipality.
(f)	(g)	(h)	(i)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	8
Rs.	Rs.	Rs.	Rs.	Rs.	
1,445	12,900	4,258	65	72,459	77
...	...	...	...	...	78
590	4,571	1,239	68	19,275	79
...	...	...	...	...	80
900	8,208	2,578	227	32,972	81
...	...	...	...	...	82
...	...	...	...	...	83
...	...	...	...	...	84
2,935	25,679	8,075	360	1,24,706	...
88,039	5,94,466	1,16,298	15,497	33,95,289	...
75,229	*5,09,363*	*1,03,830*	*17,689*	*31,42,669*	...

Serial number of municipality.	Municipal rates and taxes						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77	...	69	602	...	...	...	...
78	...	...	...	...	...	...	...
79	...	...	...	...	...	...	...
80	...	...	8,226	...	...	...	...
81	...	...	258	...	...	...	...
82	4,017	...	4,769	...	...	...	...
83	...	177	...	...	...	...	...
84	...	147	48	...	...	...	144
...	4,017	393	13,903	...	...	...	144
...	4,45,054	98,945	1,84,401	1,82,429	6,25,699	...	79,663
...	*4,28,841*	*98,669*	*1,83,168*	*1,63,684*	*5,57,579*	...	*68,473*

—*(concluded)*.

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	23,342	...	...	96,472	77
...	10,022	...	...	...	...	...	10,022	78
...	...	...	...	...	...	...	19,275	79
...	...	...	...	...	...	...	8,226	80
...	...	...	...	...	...	...	33,230	81
...	...	...	...	...	...	...	8,786	82
...	7,726	...	...	...	...	...	7,903	83
...	9,527	...	...	...	...	...	9,866	84
...	27,275	...	...	23,342	...	...	1,93,780	...
952	3,65,770	6,06,897	81,347	94,212	8,083	...	61,68,741	...
960	3,45,308	3,46,917	55,890	93,397	7,063	...	54,92,618	...

Serial number of municipality.	Realizations under special Acts.				
			From other sources.		
	From pounds.	From hackney carriages.	From licences for the sale of spirits and drugs.	From other sources.	Total.
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
77	840	984	117	...	1,941
78	407	...	37	15	459
79	770	199	...	...	969
80	1,939	43	...	...	1,982
81	1,922	349	...	...	2,271
82	532	416	44	...	992
83	662	749	82	...	1,493
84	247	325	115	...	687
...	7,319	3,065	395	15	10,794
...	76,144	49,486	5,978	5,080	1,36,688
...	*76,313*	*45,904*	*5,261*	*13,357*	*1,40,835*

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, sarais [rest-houses], dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,222	248	5,179	...	...	7,035	...	77
1,368	138	759	...	...	849	...	78
7,996	741	1,136	56	...	1,800	...	79
148	...	313	77	...	255	...	80
1,981	1,282	2,640	163	...	1,039	...	81
4,890	725	377	...	...	156	...	82
886	404	873	63	...	1,058	...	83
5,654	...	1,358	122	...	277	...	84
24,145	3,538	12,635	481	...	12,469	...	...
5,76,413	88,022	2,47,341	39,773	2,450	3,24,226	...	...
6,23,304	*1,59,631*	*2,33,609*	*37,391*	*1,574*	*2,27,489*	*47*	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77	...	8	3,978	...	177	...
78	...	25	...	...	...	...
79	...	...	...	...	...	...
80	...	...	...	...	...	...
81	...	8	...	...	214	7
82	...	12	...	357	...	...
83	...	6	...	77	...	...
84	...	24	...	...	41	959
...	...	83	3,978	434	432	966
...	4,13,816	4,340	20,676	15,782	41,419	1,44,322
...	*3,87,541*	*4,227*	*20,625*	*15,163*	*30,285*	*1,07,921*

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,226	...	...	...	...	19,073	77
87	...	...	...	...	3,226	78
467	72	...	...	...	12,268	79
55	...	...	...	...	848	80
512	112	...	...	...	7,958	81
453	...	...	...	...	6,970	82
130	...	...	...	...	3,497	83
237	..	...	...	...	8,672	84
3,167	184	..	...	...	62,512	...
83,486	45,256	2,041	683	603	20,50,649	...
78,828	*59,637*	*494*	*683*	*1,127*	*19,89,576*	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77	55,425	2,645	...	...	...	...	...
78	...	1,345	...	200	...	...	...
79	...	625	...	...	...	...	...
80	...	915	...	...	...	...	2,500
81	16,240	1,685	...	...	...	...	...
82	...	575	...	260	...	...	...
83	...	530	...	...	...	...	...
84	...	770	...	...	...	...	...
...	71,665	9,090	...	460	...	...	2,500
...	8,59,811	1,74,960	18,814	13,945	5,481	4,613	12,918
...	*13,21,179*	*1,90,467*	*4,514*	*11,819*	*4,517*	*4,520*	*30,775*

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	58,070	...	1,253	1,253	1,76,809	77
...	...	1,545	...	117	117	15,369	78
...	...	625	75	...	75	33,212	79
...	...	3,415	...	126	126	14,597	80
...	...	17,925	...	481	481	61,865	81
...	...	835	...	438	438	18,021	82
...	...	530	...	217	217	13,640	83
...	...	770	...	52	52	20,047	84
...	...	83,715	75	2,684	2,759	3,53,560	...
517	180	10,91,239	1,04,797	2,12,082	3,16,879	97,64,196	...
126	*240*	*15,68,157*	*1,21,953*	*1,29,124*	*2,51,077*	*94,42,263*	...

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from saving's bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77	...	...	...	...	...	...
78	...	...	...	...	...	...
79	...	...	...	...	...	...
80	...	...	...	...	...	...
81	...	...	...	...	...	...
82	...	...	...	...	...	...
83	...	...	...	...	...	...
84	...	...	...	...	...	...
...	...	...	...	...	...	...
...	1,61,003	5,39,700	...	5,041	4,562	2,396
...	*5,27,686*	*4,18,300*	...	...	*5,368*	*6,574*

Provinces of Agra and Oudh during the year ending the 31st March, 1917—(concluded).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
6,174	6,174	1,82,983	2,99,541	1 8 9	2 13 3	77	Fyzabad ...	Fyzabad ...	FYZABAD.
...	...	15,369	26,732	0 8 3	0 12 9	78	Tanda ...		
222	222	33,434	40,936	1 8 6	2 10 3	79	Gonda ...	Gonda ...	
...	...	14,597	20,593	0 9 6	1 0 9	80	Balrampur ...		
...	...	61,865	74,376	1 3 9	2 4 9	81	Bahraich ...	Bahraich ...	
...	...	18,021	24,256	0 14 9	1 14 3	82	Sultanpur ...	Sultanpur ...	
...	...	13,640	33,316	1 4 0	2 2 9	83	Bela (Partabgarh).	Partabgarh	
...	...	20,047	21,605	0 11 3	1 6 9	84	Nawabganj (Bara Banki).	Bara Banki	
6,396	6,396	3,59,956	5,41,355	1 2 9	2 2 3	...	Divisional total.		
1,46,349	8,59,051	1,06,23,247	1,41,18,908	2 1 1	3 4 4	...	GRAND TOTAL, 1916-1917.		
1,01,211	*10,59,139*	*1,05,01,402*	*1,39,75,103*	*1 13 6*	*3 2 9*	...	*Grand total, 1915-1916.*		

STATEMENT No. III.

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the Uni*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, ect.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun... Dehra ...	1	7,385	8,239	...	...	...	...	...	15,624
	Dehra Dun... Mussooree ...	2	9,713	3,651	8,354	20	823	173	...	22,734
	Saharanpur Saharanpur ...	3	6,140	8,597	...	5,830	60	...	...	20,627
	Saharanpur Hardwar-Union	4	5,191	5,486	...	...	61	...	...	10,738
	Saharanpur Deoband ...	5	2,291	551	...	...	151	...	...	2,993
	Saharanpur Roorkee ...	6	2,857	1,212	...	...	828	...	...	4,897
	Muzaffarnagar Muzaffarnagar	7	3,693	1,564	...	...	97	36	...	5,390
	Muzaffarnagar Kandhla ...	8	1,254	442	...	...	...	...	...	1,696
	Muzaffarnagar Kairana ...	9	1,766	608	...	...	19	...	...	2,393
	Meerut ... Meerut ...	10	10,210	31,929	...	...	172	...	...	42,311
	Meerut ... Ghaziabad ...	11	2,083	1,344	...	...	114	...	...	3,541
	Meerut ... Hapur ...	12	5,222	5,359	...	...	8	...	...	10,589
	Bulandshahr Bulandshahr ...	13	3,050	724	...	...	...	...	...	3,774
	Bulandshahr Khurja ...	14	3,802	3,793	...	...	10	...	...	7,605
	Bulandshahr Sikandrabad ...	15	2,294	1,455	827	...	19	...	...	4,595
	Divisional total	...	66,951	74,954	9,181	5,850	2,362	209	...	1,59,507
AGRA.	Aligarh ... Koil (Aligarh)	16	8,103	7,046	...	185	13	...	...	15,347
	Aligarh ... Hathras ...	17	5,065	5,445	...	...	4	...	...	10,514
	Aligarh ... Atrauli ...	18	1,755	698	...	...	...	...	...	2,453
	Aligarh ... Sikandra Rao ...	19	1,911	548	...	...	150	...	...	2,609
	Muttra ... Muttra ...	20	5,452	7,000	...	...	15	195	...	12,662
	Muttra ... Brindaban ...	21	2,472	3,182	...	...	4	374	...	6,032

Public safety.					Public health and convenience.		Serial number of municipality.
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	(*a*) 80,055	...	...	80,055	...	3,196	1
...	(*b*) 43,975	...	...	43,975	13,015	24,578	2
1,007	13,997	351	...	15,355	...	144	3
...	5,971	...	...	5,971	...	20,000	4
...	2,979	...	...	2,979	...	...	5
...	2,942	...	...	2,942	...	229	6
60	4,198	...	3	4,261	...	...	7
...	1,000	...	...	1,000	...	...	8
...	1,755	...	...	1,755	...	27	9
1,209	12,450	...	9	13,668	944	30,466	10
...	2,396	...	...	2,396	...	79	11
...	4,928	...	...	4,928	...	770	12
...	3,160	...	27	3,187	18	223	13
...	6,118	...	...	6,118	1,473	332	14
...	3,131	...	...	3,131	...	...	15
2,276	1,89,055	351	39	1,91,721	15,450	80,044	...
787	12,679	...	106	13,572	64,629	705	16
...	5,736	...	...	5,736	...	664	17
...	1,493	...	...	1,493	...	...	18
...	1,093	...	...	1,093	250	...	19
...	9,531	...	300	9,831	1,73,222	5,936	20
...	3,228	...	5	3,233	...	37	21

(*a*) Includes Rs. 66,990 of electric light. (*b*) Includes Rs.

Serial number of municipality.	Public health and							
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	12,904	434	19,971	2,596	3,752	...	265	1,800
2	30,065	341	26,729	8,752	10,026	...	1,574	...
3	....	744	40,795	3,675	6,342	...	455	343
4	...	1,234	15,424	1,958	1,030	...	280	623
5	2,432	306	6,746	188	796	...	160	...
6	...	639	8,842	695	987	...	176	12,674
7	1,624	918	9,710	697	1,719	...	152	422
8	...	...	2,127	...	451	...	216	223
9	...	424	4,166	198	752	...	231	...
10	...	10,048	29,121	6,535	5,039	...	444	...
11	387	123	4,487	...	828	...	257	195
12	272	305	11,176	360	701	...	219	...
13	...	2,019	4,044	661	854	...	186	...
14	...	244	8,907	1,400	947	...	292	...
15	...	...	5,486	456	1,028	...	259	2,069
...	47,714	17,779	1,97,731	28,171	35,252	...	5,166	18,349
16	5,640	1,629	26,928	3,288	4,391	...	688	492
17	...	...	16,237	2,490	2,180	...	158	1,649
18	...	...	3,480	...	408	...	149	...
19	130	46	3,239	...	258	...	133	...
20	45,000	...	25,131	3,864	2,442	56	502	441
21	...	995	9,490	685	1,199	...	155	145

*Reward to police officials.

convenience—*(continued)*.

Market and slaughter-houses.	Pounds.	Dâk bûnga-lows and sarais.	Arboricul-ture, public gardens, and experi-mental cultivation.	Veterin-ary charges.	Registra-tion of births and deaths.	Public works.		Serial number of muni-cipality.
						Estab-lishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,025	618	...	24	...	239	449	468	1
1,394	97	...	4,960	...	...	4,242	3,608	2
428	499	48	753	1,462	259	1,224	726	3
181	685	98	497	300	...	1,866	3,263	4
70	153	74	...	...	171	303	199	5
1,493	195	42	749	120	120	...	198	6
712	193	...	1,928	...	149	324	313	7
84	60	...	62	...	144	...	164	8
237	198	...	141	...	16	...	83	9
598	181	84	6,018	...	360	5,324	3,356	10
299	132	65	174	...	...	35	333	11
94	382	84	612	...	182	1,305	...	12
281	139	...	639	...	...	226	143	13
542	168	...	228	...	38	797	126	14
251	136	...	347	...	173	344	194	15
7,689	3,836	495	17,132	1,882	1,851	16,439	13,174	...
4,610	189	...	2,141	...	127	2,013	904	16
263	188	...	493	...	152	720	...	17
71	170	...	70	...	12	318	945	18
357	100	54	249	...	...	378	920	19
286	169	...	11,990	303	190	1,580	42,831	20
...	78	197	22	...	163	...	350	21

Serial number of municipality.	Public health and convenience —*(concluded)*.			Public instruction.					
	Public works— *(concluded)*.		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.	Total.
	Roads.	Stores.							
3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	7,023	...	54,794	6,143	...	542	...	50	6,735
2	18,993	...	1,48,374	4,949	1,518	...	350	...	6,817
3	23,463	...	81,360	...	...	...	11,547	370	11,917
4	10,106	...	57,545	...	...	...	3,419	...	3,419
5	1,961	...	13,559	588	2,128	...	...	...	2,716
6	5,441	27	32,627	120	2,241	...	2,392	...	4,753
7	2,557	...	21,418	3,389	3,044	...	...	...	6,433
8	5,581	...	9,112	...	...	...	1,420	...	1,420
9	527	...	7,000	1,059	1,800	605	700	...	4,164
10	16,502	308	1,15,328	21,263	...	...	...	1,200	22,463
11	2,498	...	9,892	...	3	...	1,950	...	1,953
12	6,445	203	23,110	5,555	...	...	...	50	5,605
13	2,300	...	11,733	1,625	...	...	700	...	2,325
14	5,329	...	20,823	1,382	2,917	...	...	...	4,299
15	1,221	...	11,964	2,325	...	...	600	...	2,925
...	1,09,947	538	6,18,639	48,398	13,651	1,147	23,078	1,670	87,944
16	15,808	...	1,34,182	10,013	437	...	...	720	11,170
17	8,014	...	33,208	5,587	60	...	950	...	6,597
18	1,437	...	7,060	1,302	...	...	570	...	1,872
19	2,102	66	8,282	979	...	...	...	200	1,179
20	7,813	...	3,21,756	5,101	...	...	1,625	100	6,826
21	4,599	...	18,115	...	...	...	2,485	120	2,605

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	...	17,625	...	3,430	3,254	350	1
5,149	...	47,534	...	56,278	2,196	10,487	2
...	...	...	...	...	1,035	57	3
...	...	...	...	321	959	182	4
...	...	...	...	...	163	142	5
99	...	...	...	87	281	...	6
100	...	...	...	...	865	44	7
...	...	172	...	...	129	...	8
100	...	...	...	...	114	50	9
64,495	...	14,397	...	...	2,305	54	10
...	...	...	...	...	235	130	11
...	...	2,357	...	...	207	472	12
300	...	...	...	...	265	43	13
200	...	3,472	...	...	413	54	14
100	...	...	...	...	798	96	15
71,543	...	85,557	...	60,116	13,219	12,161	...
500	...	...	...	...	1,104	50	16
620	...	3,311	...	...	771	659	17
...	...	...	...	...	267	...	18
...	...	...	...	...	226	...	19
1,050	...	5,950	...	...	1,135	271	20
...	...	...	...	...	636	11	21

Serial number of municipality.	Miscellaneous—*(concluded)*.					
	Other items—*(concluded)*.					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,099	553	1,407	...	793	7,456
2	2,159	...	1,097	...	1,475	17,414
3	854	974	99	65	13,888	16,972
4	453	946	57	12,280	282	15,159
5	115	286	...	44	197	947
6	281	183	21	...	444	1,210
7	200	54	63	...	282	1,508
8	158	...	84	...	410	781
9	232	41	4	261	... ...	702
10	2,979	190	...	1,468	299	7,295
11	69	68	53	...	26	581
12	378	21	235	...	...	1,313
13	167	214	125	...	...	814
14	408	680	6	...	306	1,867
15	173	182	95	...	470	1,814
...	9,725	4,392	3,346	14,118	18,872	75,833
16	2,157	832	29	...	329	4,501
17	498	420	246	...	477	3,071
18	407	7	...	150	488	1,319
19	64	...	297	...	23	610
20	530	598	153	144	3,756	6,587
21	229	...	67	76	122	1,141

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
49a	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
28,511	1,86,719	...	...	...	19,856	1
1,21,226	3,48,275	...	...	...	55,174	2
16,972	1,46,231	...	...	...	...	3
15,480	93,153	...	...	...	...	4
947	23,194	...	2,900	...	...	5
1,297	46,615	...	...	...	...	6
1,508	39,110	...	...	...	...	7
953	14,181	...	...	...	942	8
702	16,114	...	...	...	...	9
21,692	2,79,957	...	...	...	28,755	10
581	18,363	...	...	...	...	11
3,670	47,902	...	...	...	32,619	12
814	22,133	...	...	...	...	13
5,339	44,384	...	...	...	3,840	14
1,814	24,529	...	...	...	...	15
2,21,506	13,50,860	...	2,900	...	1,41,186	...
4,501	1,79,272	...	...	...	...	16
6,382	63,057	...	...	...	5,097	17
1,319	14,197	...	...	...	...	18
610	13,773	5,000	...	...	...	19
12,537	3,64,662	...	...	...	5,016	20
1,141	31,126	...	...	...	...	21

Serial number of municipality.	Extraordinary and debt—*(concluded)*.				Total disbursements.	
	Advances.		Deposits.	Total.		Deposits.
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	215	20,071	2,06,790	...
2	100	5	3,410	58,689	4,06,964	34,656
3	...	...	...	...	1,46,231	2,687
4	30	50	...	80	93,233	3,890
5	53	...	55	3,008	26,202	424
6	...	1,200	...	1,200	47,815	...
7	...	...	...	...	39,110	...
8	...	...	...	942	15,123	792
9	...	...	168	168	16,282	34
10	...	...	...	28,755	3,08,712	904
11	...	...	20	20	18,383	2,844
12	...	...	...	32,619	80,521	1,167
13	...	...	...	...	22,133	2,157
14	...	...	...	3,840	48,224	1,568
15	...	...	...	...	24,529	154
...	183	1,255	3,868	1,49,392	15,00,252	51,277
16	...	...	517	517	1,79,789	...
17	...	...	2,425	7,522	70,579	2,963
18	...	...	...	...	14,197	...
19	...	...	...	5,000	18,773	...
20	...	...	1,006	6,022	3,70,684	420
21	...	...	...	...	31,126	...

Provinces of Agra and Oudh during the year ending the 31st March, 1917.

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
71,446	71,446	2,78,236	490	...	4,35,676	1	Dehra ...	Dehra Dun	Meerut.
1,27,979	1,62,635	5,69,599	973	...	11,41,622	2	Mussooree ...		
27,353	30,040	1,76,271	4,826	2,28,100	...	3	Saharanpur ...	Saharanpur	
37,816	41,706	1,34,939	615	8,400	...	4	Hardwar-Union		
18,701	19,125	45,327	53	2,900	...	5	Deoband ...		
16,374	16,374	64,189	90	...	...	6	Roorkee ...		
10,749	10,749	49,859	62	400	...	7	Muzaffarnagar...	Muzaffarnagar.	
2,848	3,640	18,763	...	....	3,601	8	Kandhla ...		
3,512	3,546	19,828	10	700	...	9	Kairana ...		
66,340	67,244	3,75,956	1,800	19,500	3,38,341	10	Meerut ...	Meerut ...	
12,945	15,789	34,172	45	4,900	...	11	Ghaziabad ...		
18,536	19,703	1,00,224	300	11,100	27,682	12	Hapur ...		
7,295	9,452	31,585	55	...	...	13	Bulandshahr ...	Bulandshahr	
22,984	24,552	72,776	650	...	83,918	14	Khurja ...		
20,224	20,378	44,907	100	...	...	15	Sikandrabad ...		
4,65,102	5,16,379	20,16,631	10,069	2,76,000	20,30,840	...	Divisional total.		
1,25,497	1,25,497	3,05,286	2,200	2,49,800	...	16	Koil (Aligarh)	Aligarh ...	Agra.
32,453	35,416	1,05,995	957	23,200	79,301	17	Hathras ...		
5,650	5,650	19,847	100	15,080	...	18	Atrauli ...		
6,497	6,497	25,270	50	500	...	19	Sikandra Rao ...		
37,214	37,634	4,08,318	1,320	...	1,44,984	20	Muttra ...	Muttra ...	
9,467	9,467	40,593	300	19,500	...	21	Brindaban ...		

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*). Agra	Agra	22	26,395	35,072	...	840	2,187	1,444	94	66,032
	Firozabad	23	3,054	574	...	...	...	...	...	3,628
Mainpuri	Mainpuri	24	2,190	1,258	...	...	147	...	...	3,595
Etah	Etah	25	2,621	1,010	...	...	13	...	...	3,644
	Soron	26	1,586	530	...	...	47	...	...	2,163
	Kasganj	27	2,392	2,548	...	...	10	...	...	4,950
	Jalesar	28	1,471	482	...	...	8	...	...	1,961
	Divisional total	...	64,467	65,393	...	1,025	2,598	2,013	94	1,35,590
ROHILKHAND. Bareilly	Bareilly	29	12,465	16,666	...	300	252	220	...	29,903
Bijnor	Bijnor	30	1,873	898	...	...	32	25	...	2,828
	Chandpur	31	1,734	1,201	...	...	37	...	...	2,972
	Dhampur	32	2,023	971	...	...	...	...	...	2,994
	Nagina	33	1,706	686	...	...	229	...	...	2,621
	Najibabad	34	2,162	1,030	...	...	27	...	...	3,219
Budaun	Budaun	35	6,511	6,010	...	...	...	36	...	12,557
	Ujhani	36	2,645	552	...	...	190	...	...	3,387
	Sahaswan	37	2,772	489	...	...	5	...	...	3,266
Moradabad	Moradabad	38	7,500	8,860	...	...	8	...	...	16,368
	Chandausi	39	4,440	3,700	665	...	61	...	...	8,866
	Amroha	40	3,886	1,322	...	...	...	...	...	5,208
	Sambhal	41	2,020	1,365	...	...	51	...	...	3,436
Shahjahanpur	Shahjahanpur	42	8,493	11,317	...	...	6	48	...	19,864
	Tilhar	43	3,389	3,596	...	134	366	...	...	7,485
Pilibhit	Pilibhit	44	4,947	5,441	...	...	340	...	...	10,728
	Bisalpur	45	1,024	497	...	...	2	...	...	1,523
	Divisional total	...	69,590	64,601	665	434	1,606	329	...	1,37,225

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
524	19,767	...	...	20,291	3,25,053	86,383	22
...	3,914	...	*100	4,014	...	229	23
...	2,031	...	...	2,031	...	...	24
...	2,893	...	...	2,893	87	8	25
...	2,244	...	1	2,245	...	...	26
...	5,726	...	24	5,750	...	...	27
...	1,710	...	...	1,710	...	98	28
1,311	72,045	...	536	73,892	5,63,241	94,060	...
...	24,079	279	180	24,538	1,125	1,069	29
8	2,460	...	...	2,468	...	109	30
7	937	...	...	944	...	167	31
...	1,224	...	...	1,224	...	37	32
...	1,953	...	...	1,953	...	...	33
...	4,114	...	...	4,114	...	1,559	34
...	6,809	...	17	6,826	...	629	35
...	1,916	...	...	1,916	...	...	36
...	1,673	...	5	1,678	...	311	37
...	11,116	...	...	11,116	...	506	38
...	4,449	...	73	4,522	...	...	39
...	5,564	...	50	5,614	...	93	40
...	4,862	...	...	4,862	...	...	41
...	16,215	...	...	16,215	204	139	42
...	3,829	...	...	3,829	...	...	43
...	6,804	...	...	6,804	...	2	44
...	1,441	...	...	1,441	...	...	45
15	99,445	279	325	1,00,064	1,329	4,621	...

*Rewards to police officials.

Serial number of municipality.	Public health and							
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	5,416	10,077	82,676	5,909	8,519	...	805	450
23	...	283	6,784	660	616	...	324	...
24	...	...	5,700	...	790	...	198	...
25	1,563	80	6,325	...	1,748	...	171	...
26	3,128	1,094	4,797	79	775	...	161	5
27	1,477	317	7,904	...	807	...	248	...
28	106	178	5,315	...	500	...	176	...
...	62,460	14,699	2,04,006	16,975	24,633	56	3,368	3,182
29	3,139	2,303	51,774	5,559	6,140	...	900	2,988
30	...	57	6,803	...	736	...	146	...
31	...	174	2,793	...	467	...	162	...
32	...	458	3,020	...	335	...	164	...
33	638	215	5,470	523	647	...	184	210
34	394	200	5,673	435	867	...	352	...
35	...	7,904	13,918	1,200	4,475	...	306	...
36	...	...	3,139	...	577	...	160	...
37	...	1,245	3,630	60	1,363	...	175	...
38	...	1,427	43,091	1,494	5,115	...	541	84
39	...	1,613	9,749	672	6,486	2	280	310
40	894	44	10,669	519	1,299	...	345	...
41	...	2,827	8,788	325	1,014	...	319	...
42	3,257	1,118	27,131	2,820	6,039	...	501	...
43	758	976	9,653	50	2,124	...	112	...
44	2,238	133	18,045	720	1,993	...	387	...
45	...	...	3,821	300	58	...	157	...
...	11,318	20,694	2,27,167	14,677	39,735	2	5,191	3,592

convenience—(*continued*).

Markets and slaughter houses.	Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,737	1,053	...	4,547	...	1,421	4,718	35,936	22
544	206	...	...	...	...	434	...	23
3	370	62	...	...	...	...	266	24
255	164	...	2,008	...	96	150	330	25
37	197	...	...	...	17	306	351	26
1,660	152	...	84	...	...	713	1,113	27
138	166	60	...	...	22	220	197	28
11,961	3,202	373	21,604	303	2,200	11,550	84,143	...
3,174	68	2,102	8,119	...	...	6,174	4,504	29
7	164	313	259	...	...	295	...	30
11	96	...	...	...	...	...	...	31
19	71	...	57	...	...	...	382	32
52	177	...	92	...	...	425	...	33
13	194	...	669	...	27	567	123	34
497	292	...	2,459	...	326	1,456	3,100	35
1,624	179	...	611	...	...	432	434	36
2,037	158	34	166	...	...	347	28	37
875	422	137	1,006	...	146	1,202	1,214	38
67	219	350	1,251	60	37	1,374	1,285	39
482	239	...	435	...	112	509	141	40
521	216	...	220	...	96	671	109	41
11,631	187	503	2,535	...	70	4,144	559	42
147	120	...	455	...	...	415	...	43
1,101	680	...	701	...	198	1,570	...	44
151	183	...	...	...	...	120	...	45
32,409	3,665	3,439	19,035	60	1,012	19,701	11,879	

Serial number of municipality.	Public health and convenience—(*concluded*).			Public Instruction.					
	Public works—(*concluded*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.	Total.
	Roads.	Stores							
3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	51,391	1,056	6,29,147	21,315	...	...	2,500	...	23,815
23	2,499	...	12,579	1,328	...	...	...	...	1,328
24	605	...	7,994	3,691	4,860	...	60	...	8,611
25	1,566	...	14,551	552	...	...	1,200	20	1,772
26	2,282	...	13,229	662	139	...	1,685	...	2,486
27	7,050	...	21,525	2,198	...	...	786	20	3,004
28	988	...	8,164	1,925	...	...	...	20	1,545
...	1,06,154	1,122	12,29,792	54,653	5,496	...	11,861	1,200	73,210
29	36,296	4,238	1,39,672	55,963	1,449	2,500	5,030	1,260	66,202
30	1,345	...	10,234	1,925	123	...	100	...	2,148
31	1,449	...	5,319	1,373	...	...	...	20	1,393
32	2,426	...	6,969	844	...	...	495	2	1,341
33	2,313	...	10,946	2,336	...	...	...	5	2,341
34	2,031	...	13,104	3,455	...	...	...	5	3,460
35	8,300	2	44,864	...	...	...	7,805	...	7,805
36	652	...	17,808	1,900	...	...	...	...	1,900
37	2,713	...	12,267	...	...	...	2,395	...	2,395
38	17,054	...	74,314	8,365	...	...	3,767	...	12,132
39	5,788	...	29,543	3,616	105	96	967	50	4,834
40	5,083	...	20,864	2,511	1,059	...	2,750	...	6,320
41	5,007	...	20,113	1,507	...	...	2,950	...	4,457
42	22,014	...	82,852	7,739	809	4	5,049	300	13,901
43	4,209	...	19,019	3,650	...	...	...	100	3,750
44	16,044	...	43,812	82	...	...	11,726	720	12,528
45	409	308	5,507	...	...	...	1,302	...	1,302
...	1,33,133	4,548	5,57,207	95,266	3,545	2,600	44,336	2,462	1,48,209

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
25,831	...	32,693	...	4,933	5,458	3,447	22
...	...	6	...	...	388	108	23
...	...	...	...	...	149	...	24
...	...	...	...	...	253	14	25
...	...	...	...	...	402	...	26
10	...	...	...	...	607	132	27
...	...	...	...	...	262	163	28
28,011	...	41,960	...	4,933	11,658	4,855	...
12,000	...	6,492	...	3,126	4,037	5,182	29
...	...	...	...	...	389	25	30
...	...	...	...	...	267	73	31
...	...	...	...	...	111	...	32
350	...	1,050	...	...	431	58	33
334	...	...	...	...	363	116	34
...	...	1,534	...	...	369	47	35
60	...	887	...	...	220	886	36
...	...	...	...	145	220	18	37
...	...	15,581	...	50	1,871	275	38
...	...	3,034	...	...	1,333	76	39
...	...	...	...	...	359	265	40
...	...	...	...	...	531	...	41
3,200	...	...	...	...	833	1,111	42
...	...	...	...	...	615	201	43
268	...	1,245	...	...	631	86	44
166	...	...	...	...	124	...	45
16,378	...	29,822	...	3,321	12,704	8,419	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	3,322	4,797	...	90	5,275	22,389
23	257	77	20	200	266	1,316
24	67	74	...	...	132	422
25	169	71	...	...	5	512
26	71	16	13	158	117	777
27	87	8	...	...	115	949
28	83	393	82	300	123	1,406
...	7,941	7,293	907	1,118	11,228	45,000
29	3,008	790	137	...	5,122	18,276
30	259	26	20	...	383	1,102
31	88	55	...	...	29	512
32	200	...	21	...	32	364
33	280	...	44	...	392	1,205
34	342	90	...	...	741	1,652
35	1,158	137	647	...	485	2,843
36	203	76	...	...	228	1,613
37	109	1	...	...	128	476
38	1,387	366	1,064	...	2,423	7,386
39	1,444	...	121	...	522	3,496
40	272	...	7	...	26	929
41	198	...	20	...	253	1,002
42	1,389	68	101	...	105	3,607
43	447	36	28	...	...	1,327
44	1,141	61	...	...	431	2,350
45	65	...	...	...	199	388
...	11,990	1,706	2,210	...	11,499	48,528

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
60,015	8,25,131	...	...	...	85,325	22
1,322	22,871	...	...	...	305	23
422	22,653	...	...	...	...	24
512	23,372	...	...	...	...	25
777	20,900	...	...	...	...	26
949	36,188	...	...	...	...	27
1,406	15,186	...	...	...	...	28
91,893	16,32,388	5,000	...	...	95,743	...
27,894	3,00,209	...	...	...	10,371	29
1,102	18,780	...	...	...	...	30
512	11,140	...	...	...	...	31
364	12,892	...	...	...	...	32
2,255	20,466	...	...	...	1,876	33
1,652	25,883	...	...	...	...	34
4,377	76,429	...	...	...	2,122	35
2,500	27,571	...	...	...	2,825	36
621	20,227	...	...	...	...	37
23,017	1,36,947	...	...	...	19,659	38
6,530	54,295	...	...	...	5,742	39
929	38,935	...	...	...	...	40
1,002	33,870	...	...	...	...	41
3,607	1,39,639	4,500	...	...	...	42
1,327	35,410	...	...	...	...	43
3,594	77,734	...	...	...	3,220	44
388	10,327	...	...	...	...	45
81,671	10,40,754	4,500	...	...	45,815	...

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	...	804	25,165	1,11,294	9,36,425	18,050
23	...	...	...	305	23,176	...
24	...	...	...	...	22,653	...
25	...	...	...	...	23,372	...
26	...	...	...	...	20,900	3,344
27	...	...	626	626	36,814	355
28	...	20	195	215	15,401	979
...	...	824	29,934	1,31,501	17,63,889	26,111
29	41	...	848	11,260	3,11,469	1,063
30	...	50	...	50	18,830	...
31	...	...	1,039	1,039	12,179	1,029
32	...	...	96	96	12,988	...
33	...	...	...	1,876	22,342	...
34	...	150	74	224	26,107	...
35	...	...	...	2,122	78,551	...
36	...	...	1,067	3,892	31,463	...
37	40	295	...	335	20,562	177
38	...	...	2,588	22,247	1,59,194	1,245
39	...	...	...	5,742	60,037	...
40	...	...	102	102	39,037	1,284
41	...	...	12,499	12,499	46,369	...
42	125	...	267	4,892	1,44,531	11,235
43	...	...	...	...	35,410	...
44	...	...	18	3,238	80,972	...
45	...	...	...	...	10,327	...
...	206	495	18,598	69,614	11,10,368	16,033

Provinces of Agra and Oudh during the year ending the 31st March, 1917—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(a)	64(b)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
4,61,121	4,79,171	14,15,596	5,300	1,13,691	8,29,617	22	Agra ...	Agra ...	Agra—(concluded).
1,723	1,723	24,899	200	...	...	23	Firozabad ...		
6,095	6,095	28,748	45	3,500	...	24	Mainpuri ...	Mainpuri ...	
8,501	8,501	31,873	50	7,000	...	25	Etah ...	Etah ...	
17,064	20,408	41,308	30	1,000	...	26	Soron ...		
19,914	20,269	57,083	400	25,000	...	27	Kasganj ...		
10,718	11,697	27,098	32	2,500	...	28	Jalesar ...		
7,41,914	7,68,025	25,31,914	10,984	4,60,771	10,53,902	...	Divisional total.		
83,327	84,390	3,95,859	2,266	8,500	1,51,983	29	Bareilly ...	Bareilly ...	Rohilkhand.
7,154	7,154	25,984	58	...	...	30	Bijnor ...	Bijnor ...	
11,104	12,133	24,312	54	...	...	31	Chandpur ...		
12,813	12,813	25,801	50	...	...	32	Dhampur ...		
10,195	10,195	32,537	165	700	24,851	33	Nagina ...		
4,882	4,882	30,989	61	4,200	...	34	Najibabad ...		
37,698	37,698	1,16,249	20	...	36,777	35	Budaun ...	Budaun ...	
5,971	5,971	37,434	70	...	20,059	36	Ujhani ...		
9,413	9,590	30,152	...	...	...	37	Sahaswan ...		
56,110	57,355	2,16,549	1,245	43,480	3,74,723	38	Moradabad ...	Moradabad	
14,700	14,700	74,737	1,173	...	71,676	39	Chandausi ...		
20,688	21,972	61,009	205	...	...	40	Amroha ...		
17,139	17,139	63,508	60	1,000	...	41	Sambhal ...		
15,200	26,435	1,70,966	3,486	4,500	...	42	Shahjahanpur ...	Shahjahanpur	
16,114	16,114	51,524	1,780	...	...	43	Tilhar ...		
48,231	48,231	1,29,203	1,220	...	28,683	44	Pilibhit ...	Pilibhit ...	
7,837	7,837	18,164	80	...	...	45	Bisalpur ...		
3,78,576	3,94,609	15,04,977	11,993	62,380*	7,08,752	...	Divisional total.		

* Includes Rs. 34,000 on account of the 1st Government subsidy for Moradabad drainage scheme.

STATEMENT NO. III.—*Statement showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses, (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD.	Etawah ...	Etawah ...	46	5,666	4,887	...	20	6	111	...	10,690
	Cawnpore ...	Cawnpore ...	47	46,694	25,936	...	744	9,797	65	...	83,236
	Fatehpur ...	Fatehpur ...	48	1,703	972	...	...	73	...	...	2,748
	Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	49	3,552	7,150	...	...	70	...	...	10,772
	Allahabad ...	Allahabad ...	50	47,771	27,500	...	1,364	1,515	80	330	78,560
		Divisional total ...		1,05,386	66,445	...	2,128	11,461	256	330	1,86,006
JHANSI.	Banda ...	Banda ...	51	3,669	4,464	...	...	82	...	...	8,215
	Jhansi ...	Jhansi ...	52	6,593	7,243	...	...	62	...	...	13,898
		Lalitpur ...	53	2,154	666	...	...	2	...	...	2,822
		Mau ...	54	1,676	735	...	...	29	...	...	2,440
	Jalaun ...	Orai ...	55	1,624	302	...	...	...	...	...	1,926
		Kalpi ...	56	1,932	454	...	91	...	...	...	2,477
		Kunch ...	57	1,874	375	...	...	...	...	...	2,249
		Divisional total ...		19,522	14,239	...	91	175	...	...	34,027
BENARES.	Benares ...	Benares ...	58	16,786	32,734	...	111	428	...	...	50,059
	Mirzapur ...	Mirzapur ...	59	7,048	6,315	...	...	88	...	...	13,451
	Jaunpur ...	Jaunpur ...	60	4,440	6,271	...	...	5	...	...	10,716
	Ghazipur ...	Ghazipur ...	61	2,087	3,880	...	...	...	...	...	5,967
	Ballia ...	Ballia ...	62	1,814	546	...	...	55	...	...	2,415
		Divisional total ...		32,175	49,746	...	111	576	...	...	82,608
GORAKHPUR.	Gorakhpur ...	Gorakhpur ...	63	9,153	6,336	...	449	42	...	...	15,980
	Azamgarh ...	Azamgarh ...	64	2,808	780	...	...	173	...	...	3,761
		Divisional total ...		11,961	7,116	...	449	215	...	...	19,741
KUMAUN.	Almora ...	Almora ...	65	637	797	3,226	...	30	...	...	4,690
	Naini Tal ...	Naini Tal ...	66	7,572	814	4,128	2,964	150	...	...	15,628
		Kashipur ...	67	1,619	199	1,414	107	77	...	...	3,416
		Divisional total ...		9,828	1,810	8,768	3,071	257	...	...	23,734

Public safety.					Public health and convenience.			
					Water supply.			
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.	Ne
12	13	14	15	16	17	18	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
60	10,023	...	...	10,083	1,987	182	46	E
306	57,935	...	...	58,241	15,744	1,46,131	47	C
...	1,896	...	...	1,896	...	...	48	F
...	8,395	...	...	8,395	...	...	49	F
2,153	30,454	...	...	32,607	72,877	1,13,764	50	A
2,519	1,08,703	...	...	1,11,222	90,608	2,60,077	...	D
...	4,214	...	...	4,214	...	279	51	B
...	7,751	...	...	7,751	30,569	9,374	52	J
...	2,821	...	...	2,821	...	18	53	L
...	2,810	...	...	2,810	...	338	54	M
...	1,420	...	...	1,420	...	34	55	C
...	2,125	...	...	2,125	436	171	56	K
...	1,637	...	...	1,637	...	100	57	K
...	22,778	...	...	22,778	31,005	10,314	...	D
...	29,945	...	292	30,237	38,896	1,22,013	58	B
...	5,797	...	95	5,892	5,658	6,697	59	M
...	4,930	...	10	4,940	...	...	60	J
28	3,748	...	6	3,782	...	51	61	G
...	1,931	...	20	1,951	246	249	62	B
28	46,351	...	423	46,802	44,800	1,29,010	...	D
...	10,767	...	...	10,767	...	...	63	G
...	4,423	...	...	4,423	...	...	64	A
...	15,190	...	...	15,190	...	...	...	I
...	1,150	...	...	1,150	...	1,065	65	A
...	7,478	...	...	7,478	13,389	40,892	66	N
...	1,513	...	...	1,513	...	210	67	F
...	10,141	...	...	10,141	13,389	42,167	...	I

Serial number of municipality.	Public health and							
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, &c.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
46	...	525	23,842	1,296	1,775	...	315	616
47	47,829	19,573	1,08,347	13,326	9,802	...	1,486	25,937
48	2,285	....	5,615	...	384	10	146	203
49	....	1,056	31,928	2,907	3,204	59	426	501
50	1,53,797	6,423	1,07,203	10,499	13,883	10	1,628	913
...	2,03,911	27,577	2,76,935	23,028	29,048	79	4,001	28,170
51	....	259	8,964	566	1,524	...	310	210
52	337	698	24,203	909	2,010	36	306	225
53	..	130	6,212	...	522	...	134	....
54	711	210	4,583	244	796	...	201	...
55	1,748	...	4,876	...	299	...	208	378
56	385	366	3,580	...	288	...	280	437
57	483	197	6,521	...	834	41	167	...
...	3,664	1,860	58,939	1,719	6,273	77	1,606	1,250
58	67,280	17,517	85,172	8,391	7,245	...	1,381	....
59	...	897	19,456	1,475	4,492	...	421	...
60	...	...	19,141	660	1,400	...	400	....
61	...	630	12,260	...	2,455	...	360	112
62	...	305	4,430	313	60	...	155	193
...	67,280	19,349	1,40,459	10,839	15,652	...	2,717	305
63	....	....	31,058	1,158	3,918	....	438	5,974
64	...	454	8,735	474	1,300	...	140	4
....	...	454	39,793	1,632	5,218	...	578	5,978
65	...	580	5,556	...	567	..	154	...
66	3,634	7,655	29,329	5,090	4,885	...	419	9,116
67	...	544	3,904	286	1,407	49	336	168
...	3,634	8,779	38,789	5,376	6,859	49	909	9,284

convenience—*(continued)*.

Markets and slaughter-houses.	Pounds.	Dâk bungalows and sarais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
490	411	...	1,953	...	183	2,433	1,918	46
26,175	2,742	...	6,056	...	3,164	21,228	7,233	47
144	133	...	182	...	88	608	652	48
372	702	471	2,239	60	183	766	...	49
3,948	453	...	1,585	...	689	13,895	2,828	50
31,129	4,441	471	12,015	60	4,307	38,930	12,631	...
563	216	112	670	...	236	516	814	51
1,008	220	...	2,017	624	355	1,663	21	52
1,857	123	...	1,048	...	185	511	240	53
380	129	...	.....	...	...	163	95	54
7	125	76	95	...	99	17	245	55
95	214	...	502	...	102	168	522	56
135	107	152	...	...	68	...	103	57
4,045	1,134	340	4,332	624	1,045	3,043	2,040	...
1,298	353	...	2,999	...	1,689	19,987	6,554	58
771	268	19	629	...	360	1,319	635	59
349	96	...	831	...	...	1,360	2,353	60
356	182	...	773	...	...	1,002	1,502	61
149	197	...	218	...	26	240	1,031	62
2,923	1,096	19	5,450	...	2,075	23,908	12,075	...
975	376	...	381	80	792	3,113	495	63
248	263	209	190	110	161	223	1,304	64
1,223	639	209	571	190	953	3,336	1,799	...
3	...	...	.....	...	...	564	1,496	65
1,031	24	417	619	...	...	4,361	1,240	66
...	242	...	130	...	48	67	155	67
1,034	266	417	749	...	48	4,992	2,891	...

Serial number of municipality.	Public health and convenience —(concluded).			Public instruction.					
	Public works—(concluded).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores.							
3	35	36	37	38	38(a)	38(b)	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
46	13,865	194	51,985	236	5,672	1,584	7,835	...	15,327
47	1,26,316	...	5,81,089	38,824	2,856	391	1,000	490	43,561
48	497	...	10,947	...	1,710	...	2,640	25	4,375
49	13,815	186	58,875	10,295	...	...	...	25	10,320
50	40,557	233	5,45,185	33,585	7,793	...	2,511	...	43,889
...	1,95,050	613	12,48,081	82,940	18,031	1,975	13,986	540	1,17,472
51	3,096	...	18,335	1,624	...	...	2,400	...	4,024
52	8,217	...	82,792	7,766	250	150	...	...	8,166
53	1,402	...	12,382	1,965	1,977	...	300	...	4,242
54	2,976	26	10,857	1,275	86	...	134	...	1,495
55	988	...	9,195	1,044	17	154	...	...	1,215
56	1,980	...	9,526	1,836	266	...	...	...	2,102
57	4,045	...	12,953	2,051	65	...	...	...	2,116
...	22,704	26	1,56,040	17,561	2,661	304	2,834	...	23,360
58	58,477	13,286	4,52,538	34,106	9,591	1,449	...	980	46,126
59	6,919	...	50,016	5,465	4,661	...	1,375	120	11,621
60	8,292	40	34,922	3,845	637	...	1,207	120	5,809
61	5,458	...	25,141	3,281	2,578	...	...	204	6,063
62	2,042	...	9,854	943	721	...	1,468	...	3,132
...	81,188	13,326	5,72,471	47,640	18,188	1,449	4,050	1,424	72,751
63	8,397	165	57,320	8,419	5,000	...	...	960	14,379
64	1,741	...	15,556	2,379	56	...	500	...	2,935
...	10,138	165	72,876	10,798	5,056	...	500	960	17,314
65	816	...	10,801	282	...	...	1,050	25	1,357
66	8,520	114	1,30,735	1,672	...	...	172	...	1,844
67	2,490	19	10,055	835	2,835	955	640	...	5,265
...	11,826	133	1,51,591	2,789	2,835	955	1,862	25	8,466

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	524	225	46
35,439	...	86,619	...	...	8,938	802	47
...	...	...	...	...	298	...	48
480	...	...	...	...	1,097	1,221	49
28,023	...	29,864	...	...	4,504	1,143	50
63,942	...	1,16,483	...	...	15,361	3,391	...
50	...	...	...	...	1,209	159	51
12,303	...	1,457	...	316	1,003	69	52
...	...	...	...	...	253	...	53
...	...	...	...	...	427	18	54
208	...	...	...	...	277	...	55
242	...	...	...	...	338	...	56
310	...	...	...	...	178	...	57
13,113	...	1,457	...	316	3,685	246	...
7,732	...	1,11,665	...	23,568	6,984	3,511	58
...	...	17,474	...	...	436	...	59
...	...	4,468	...	...	707	132	60
...	...	...	...	...	563	322	61
10,000	...	2,270	...	...	95	...	62
17,732	...	1,35,877	...	23,568	8,785	3,965	...
...	...	...	...	...	1,404	177	63
...	...	...	...	...	491	...	64
...	...	...	...	...	1,895	177	...
682	...	...	...	...	443	...	65
2,117	...	10,438	...	695	1,268	...	66
10	...	127	...	...	343	...	67
2,809	...	10,565	...	695	2,054	...	...

Serial number of municipality.	Miscellaneous—*(concluded)*.					
	Other items—*(concluded)*.					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(b)	47(c)	47(d)	47(e)	47(f)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
46	559	145	....	...	2,678	4,131
47	8,998	14,072	...	...	6,609	39,419
48	179	10	40	...	1	528
49	231	94	75	...	815	3,533
50	3,574	16,942	7,097	...	3,928	37,188
...	13,541	31,263	7,212	...	14,031	84,799
51	167	886	...	...	82	2,503
52	748	317	205	...	397	2,739
53	209	310	217	...	718	1,707
54	105	124	25	131	209	1,039
55	85	129	...	...	...	491
56	115	262	...	...	86	801
57	118	52	50	...	105	503
...	1,547	2,080	497	131	1,597	9,783
58	6,308	4,289	800	...	19,735	41,627
59	488	54	1,273	330	4,724	7,305
60	311	84	61	...	4,312	5,607
61	288	238	42	...	345	1,798
62	30	...	207	10,453	1,755	12,540
...	7,425	4,665	2,383	10,783	30,871	68,877
63	544	305	41	...	74	2,545
64	622	23	5	...	416	1,557
...	1,166	328	46	...	490	4,102
65	170	35	16	...	59	723
66	894	203	266	...	1,746	4,377
67	88	...	...	...	256	687
...	1,152	238	282	...	2,061	5,787

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.	
		Investments.		Payment to sinking fund.	Repayment of loans.		
		In securities (other than for sinking funds).	In savings bank.				
49	50	51	52	53	54	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
4,131	92,216	...	...	...	...	46	
1,26,038	9,27,604	...	...	17,531	65,924	47	
528	20,494	...	...	...	...	48	
3,533	92,375	...	...	...	...	49	
67,052	7,95,316	...	...	...	89,320	50	
2,01,282	19,28,005	...	...	17,531	1,55,244	...	
2,503	37,341	...	...	...	...	51	
4,512	1,29,422	...	...	...	1,567	52	
1,707	23,974	...	...	...	...	53	
1,039	18,641	...	...	...	...	54	
491	14,455	2,500	...	...	...	55	
801	17,273	1,900	...	...	...	56	
503	19,768	...	...	...	...	57	
11,556	2,60,874	4,400	...	...	1,567	...	
1,76,860	7,63,552	...	...	...	52,243	58	
24,779	1,05,759	...	...	...	24,914	59	
10,075	66,462	...	...	...	6,500	60	
1,798	42,751	...	...	...	...	61	
14,810	42,162	...	...	...	3,580	62	
2,28,322	10,20,686	...	...	...	87,237	...	
2,545	1,00,991	...	...	...	...	63	
1,557	28,232	...	...	...	...	64	
4,102	1,29,223	...	...	...	...	...	
723	19,403	...	...	...	...	65	
15,510	1,73,312	...	...	...	14,922	66	
814	21,073	...	...	...	272	67	
17,047	2,13,788	...	...	...	15,194	...	

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
46	...	100	...	100	92,316	...
47	...	...	4,813	88,268	10,15,872	10,611
48	100	...	110	210	20,704	110
49	...	...	780	780	93,155	...
50	...	...	258	89,578	8,84,894	36,194
...	100	100	5,961	1,78,936	21,06,941	46,915
51	25	...	...	25	37,366	...
52	32	5,000	1,609	8,208	1,37,630	757
53	...	...	...	...	23,974	...
54	...	...	...	...	18,641	...
55	...	...	...	2,500	16,955	...
56	...	...	...	1,900	19,173	...
57	...	...	694	694	20,462	...
...	57	5,000	2,303	13,327	2,74,201	757
58	...	...	...	52,243	8,15,795	...
59	...	...	4,969	29,883	1,35,642	...
60	...	...	...	6,500	72,962	937
61	...	...	17	17	42,768	408
62	...	50,000	...	53,580	95,742	...
...	...	50,000	4,986	1,42,223	11,62,909	1,345
63	1,325	...	1,777	3,102	1,04,093	2,002
64	110	...	...	110	28,342	54
...	1,435	...	1,777	3,212	1,32,435	2,056
65	240	...	...	240	19,643	...
66	865	...	347	16,134	1,89,446	1,386
67	124	129	...	525	21,598	3,000
...	1,229	129	347	16,899	2,30,687	4,386

Provinces of Agra and Oudh during the year ending the 31*st March*, 1917—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
15,818	15,818	1,08,134	1,245	9,500	...	46	Etawah ...	Etawah ...	Allahabad.
6,27,965	6,38,576	16,54,448	1,103	36,100	16,78,989	47	Cawnpore ...	Cawnpore ...	
28,506	28,616	49,320	...	...	...	48	Fatehpur ...	Fatehpur ...	
28,389	28,389	1,21,544	1,075	20,000	...	49	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
2,88,644	3,24,838	12,09,732	3,619	61,200	7,42,872	50	Allahabad ...	Allahabad ...	
9,89,322	10,36,237	31,43,178	7,042	1,26,800	24,21,861	...	Divisional total.		
9,173	9,173	46,539	625	4,200	...	51	Banda ...	Banda ...	Jhansi.
10,841	11,598	1,49,228	1,755	15,000	37,751	52	Jhansi ...	Jhansi ...	
6,857	6,857	30,831	100	10,000	...	53	Lalitpur ...		
9,401	9,401	28,042	100	21,100	...	54	Mau ...		
(*a*)950	950	17,905	60	5,000	...	55	Orai ...	Jalaun ...	
(*b*)1,549	1,549	20,722	100	6,900	...	56	Kalpi ...		
(*c*)7,889	7,889	28,351	100	7,500	...	57	Kunch ...		
46,660	47,417	3,21,618	2,840	69,700	37,751	...	Divisional total.		
51,493	51,493	8,67,288	8,320	1,76,900	27,95,195	58	Benares ...	Benares ...	Benares.
41,822	41,822	1,77,464	344	11,000	4,18,107	59	Mirzapur ...	Mirzapur ...	
10,064	11,001	83,963	605	31,000	1,06,902	60	Jaunpur ...	Jaunpur ...	
18,140	18,548	61,316	530	10,000	...	61	Ghazipur ...	Ghazipur ...	
14,122	14,122	1,09,864	60	5,500	1,04,078	62	Ballia ...	Ballia ...	
1,35,641	1,36,986	12,99,895	9,859	2,34,400	34,24,282	...	Divisional total.		
60,515	62,517	1,66,610	1,325	25,000	...	63	Gorakhpur ...	Gorakhpur...	Gorakhpur.
10,266	10,320	38,662	110	18,500	...	64	Azamgarh ...	Azamgarh ...	
70,781	72,837	2,05,272	1,435	43,500	...	...	Divisional total.		
54,339	54,339	73,982	240	...	...	65	Almora ...	Almora ...	Kumaun.
57,411	58,797	2,48,243	865	...	2,49,862	66	Naini Tal ...	Naini Tal ...	
3,629	6,629	28,227	124	...	2,553	67	Kashipur ...		
1,15,379	1,19,765	3,50,452	1,229	...	2,52,415	...	Divisional total.		

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(*a*) Inclusive of Rs. 83 credited in the treasury after the close of the account.
(*b*) Inclusive of Rs. 60 credited in the treasury after the close of the account.
(*c*) Inclusive of Rs. 156 credited in the treasury after the close of the account.

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishments, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW. Lucknow ...	Lucknow ...	68	31,254	41,689	1,028	...	826	1,146	570	76,513
Unao ...	Unao ...	69	1,435	406	...	...	72	...	...	1,913
Rae Bareli ...	Rae Bareli ...	70	2,731	2,749	...	...	40	36	...	5,556
Sitapur ...	Sitapur ...	71	4,653	1,202	...	...	...	...	...	5,855
	Khairabad ...	72	1,000	1,005	213	...	38	...	...	2,256
Hardoi ...	Hardoi ...	73	2,436	787	...	90	...	...	...	3,313
	Shahabad ...	74	2,142	199	...	...	...	...	...	2,341
	Sandila ...	75	1,846	748	...	...	2	...	...	2,596
Kheri ...	Lakhimpur ...	76	2,418	477	828	...	...	...	...	3,723
	Divisional total	...	49,915	49,262	2,069	90	978	1,182	570	1,04,066
FYZABAD. Fyzabad ...	Fyzabad ...	77	6,085	11,983	...	528	1,387	...	...	19,983
	Tanda ...	78	1,191	250	...	...	64	...	...	1,505
Gonda ...	Gonda ...	79	4,043	3,725	...	...	...	...	...	7,768
	Balrampur ...	80	1,367	475	...	...	2	...	...	1,844
Bahraich ...	Bahraich ...	81	3,346	2,784	...	...	...	...	...	6,130
Sultanpur ...	Sultanpur ...	82	1,761	702	...	...	25	...	...	2,488
Partabgarh...	Bela (Partabgarh).	83	1,543	544	...	...	63	...	...	2,150
Bara Banki...	Nawabganj (Bara Banki).	84	1,980	409	...	...	112	...	...	2,501
	Divisional total	...	21,316	20,872	...	528	1,653	...	...	44,369
	GRAND TOTAL, 1916-1917.	...	4,51,111	4,14,438	20,683	13,777	21,881	3,989	994	9,26,873
	Grand total, 1915-1916.	...	*4,48,795*	*4,01,466*	*17,379*	*24,433*	*34,145*	*3,933*	*1,052*	*9,31,203*

Public safety.					Public health and convenience.		Serial number of municipality.
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc.), repairs to outposts.	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,441	32,717	...	...	37,158	51,783	98,915	68
...	1,257	...	...	1,257	...	...	69
6	2,520	...	76	2,602	687	170	70
...	4,527	...	...	4,527	...	449	71
...	1,323	...	...	1,323	...	149	72
...	2,999	...	...	2,999	...	163	73
...	1,929	...	...	1,929	30	46	74
...	965	...	...	965	...	49	75
...	5,472	...	...	5,472	...	...	76
4,447	53,709	...	76	58,232	52,500	99,941	...
...	8,690	...	...	8,690	1,24,582	...	77
...	891	...	...	891	...	38	78
...	3,186	...	...	3,186	484	165	79
...	1,609	...	...	1,609	...	...	80
...	5,291	...	...	5,291	...	...	81
...	2,663	...	40	2,703	...	58	82
...	1,467	...	...	1,467	...	...	83
...	1,688	...	...	1,688	...	224	84
...	25,485	...	40	25,525	1,25,066	485	...
10,596	6,42,902	630	1,439	6,55,567	9,37,388	7,20,719	...
6,648	*5,79,614*	*739*	*786*	*5,87,487*	*10,49,668*	*6,43,310*	...

Serial number of municipality.	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68	1,43,715	2,519	1,23,222	15,061	13,115	...	1,739	1,566
69	...	...	5,159	...	202	...	184	35
70	...	130	7,868	824	1,392	...	134	88
71	305	71	14,198	540	1,654	15	143	243
72	...	9	3,644	9	482	147	171	...
73	256	73	6,183	480	1,478	...	126	585
74	682	...	5,446	595	350	...	159	...
75	45	...	3,503	...	1,135	80	268	712
76	103	...	5,313	267	553	...	174	...
...	1,45,106	2,802	1,74,536	17,776	20,361	242	3,098	3,229
77	...	546	27,131	3,404	3,346	...	673	500
78	180	4	7,096	294	635	...	298	296
79	35	157	7,485	...	966	...	334	...
80	...	...	4,916	360	...	...	239	10
81	...	...	13,087	483	1,076	...	590	...
82	323	193	3,934	240	344	16	199	....
83	999	153	4,878	...	506	25	214	317
84	...	48	7,629	690	...	...	160	137
...	1,537	1,101	76,156	5,471	6,873	41	2,707	1,260
...	5,46,624	1,15,094	14,34,511	1,30,664	1,89,904	546	29,841	74,599
...	*5,33,360*	*1,05,757*	*14,42,311*	*1,16,091*	*1,82,684*	*845*	*29,966*	*76,098*

convenience—*(continued)*.

Markets and slaughter-houses.	Pounds.	Dák bungálows and *sarais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,421	567	...	4,818	110	3,114	15,920	437	68
186	211	...	...	...	...	...	99	69
107	158	...	1,550	400	160	166	191	70
340	169	31	2,733	...	145	880	153	71
77	117	...	...	...	16	135	611	72
54	203	...	1,600	48	36	160	187	73
48	186	...	100	16	...	156	625	74
24	171	...	...	24	22	165	658	75
...	224	...	169	...	...	335	...	76
6,257	2,006	31	10,970	598	3,493	17,917	2,961	...
782	355	...	285	...	168	1,947	1,764	77
242	130	...	60	...	20	...	4,575	78
24	247	...	60	...	...	654	1,459	79
192	290	...	...	...	18	220	496	80
690	141	707	2,512	...	12	170	...	81
312	116	...	994	...	...	65	633	82
133	239	...	80	...	...	84	11	83
... 9	162	96	343	...	180	360	1,344	84
2,384	1,680	803	4,334	...	398	3,500	10,282	...
1,01,054	21,965	6,597	96,192	3,717	17,382	1,43,316	1,53,875	...
1,11,347	*25,717*	*6,175*	*93,936*	*4,059*	*17,320*	*1,26,916*	*1,23,859*	...

Serial number of municipality.	Public health and convenience —(concluded).			Public instruction.				
	Public works—(concluded).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.
	Roads.	Stores.						
3	35	36	37	38	38(a)	38(b)	39	40
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68	93,235	...	5,75,257	1,01,481	...	...	...	920
69	3,305	...	9,381	1,600	...	...	...	150
70	2,008	36	16,069	4,996	...	...	475	72
71	9,124	...	31,193	3,519	...	...	...	479
72	2,116	...	7,683	...	...	...	1,235	...
73	1,700	...	13,332	1	...	...	2,808	215
74	2,667	...	11,106	1,624	...	...	1,200	178
75	868	...	7,724	1,267	...	...	1,732	50
76	...	1,405	8,543	2,315	...	...	...	...
...	1,15,023	1,441	6,80,288	1,16,833	...	...	7,450	2,064
77	16,182	...	1,81,665	526	878	...	7,030	360
78	1,065	...	14,983	731	15	...	780	5
79	1,025	16	13,111	1,865	75	...	...	60
80	1,577	...	8,318	1,040	992	9	...	...
81	82	...	19,550	4,274	42	...	100	220
82	1,471	...	8,898	...	2,000	...	1,535	125
83	966	...	8,605	902	109	...	...	...
84	1,763	...	13,145	1,328	11	...	...	...
...	24,131	16	2,68,225	10,666	4,122	9	9,445	770
...	8,09,294	21,928	55,55,210	4,87,544	73,585	8,439	1,19,402	11,115
....	*7,59,843*	*17,226*	*54,72,487*	*4,30,393*	*84,077*	*12,844*	*75,417*	*15,866*

Total.	Contributions.	Miscellaneous.						Serial number of municipality.
	For general purposes.	Interest on loans.		Discount.	Actual cost of work done for private individuals.	Other items.		
		Interest due on account of previous year.	Interest due on account of current year.			Printing charges.	Law charges.	
41	42.	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,02,401	35,921	...	63,775	...	...	8,569	1,221	68
1,750	...	...	...	...	...	119	...	69
5,543	100	...	...	...	375	349	759	70
3,998	25	...	...	...	...	440	115	71
1,235	...	...	...	...	...	205	163	72
3,024	200	...	...	...	...	400	11	73
3,002	469	...	...	...	...	222	...	74
3,049	638	...	...	...	...	131	...	75
2,345	...	...	...	...	...	348	...	76
1,26,347	37,353	...	63,775	...	375	10,783	2,269	...
8,794	5,744	...	2,274	...	...	381	288	77
1,531	...	...	...	...	...	245	10	78
2,000	...	...	...	...	...	332	...	79
2,041	...	...	...	...	...	434	...	80
4,636	...	...	...	...	...	687	...	81
3,660	...	...	...	...	...	435	...	82
1,011	...	...	...	...	...	235	...	83
1,339	200	...	...	...	...	323	...	84
25,012	5,944	...	2,274	...	...	3,072	298	...
7,00,085	2,56,825	...	4,87,770	...	93,324	83,216	35,781	...
3,18,597	*2,30,322*	*100*	*4,94,523*	...	*86,369*	*76,680*	*22,142*	...

Serial number of municipality.	Miscellaneous—*(concluded)*.					
	Other items—*(concluded)*.					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	*47(b)*	*47(c)*	*47(d)*	*47(e)*	*47(f)*	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68	6,750	...	9,302	....	2,43,867	2,69,709
69	61	...	50	...	124	354
70	344	754	58	...	118	2,382
71	266	1,838	890	200	...	3,749
72	43	447	490	100	315	1,763
73	252	453	78	...	159	1,353
74	136	5	115	...	547	1,025
75	78	13	379	...	227	828
76	165	622	291	438	1,597	3,461
...	8,095	4,132	11,653	738	2,46,954	2,84,624
77	815	102	895	9,952	116	12,549
78	58	362	...	...	24	699
79	445	1,502	689	...	886	3,854
80	61	...	21	...	3	519
81	470	144	...	...	268	1,569
82	52	434	...	...	506	1,427
83	361	1,167	40	...	250	2,053
84	120	507	182	...	551	1,683
...	2,382	4,218	1,827	9,952	2,604	24,353
...	64,964	60,315	30,363	35,840	3,40,207	6,51,686
...	*54,782*	*52,792*	*23,751*	*1,44,211*	*4,54,547*	*8,28,905*

Total.	Total expenditure.	Extraordinary and debt				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,33,484	11,60,734	5,000	...	...	92,581	68
354	14,655	...	...	...	...	69
2,757	32,627	...	...	...	...	70
3,749	49,347	...	...	...	...	71
1,763	14,260	...	...	...	...	72
1,353	24,221	...	...	...	...	73
1,025	19,872	...	...	...	...	74
828	15,800	...	...	...	...	75
3,461	23,544	986	...	...	...	76
3,48,774	13,55,060	5,986	...	...	92,581	...
14,823	2,39,699	...	...	...	5,038	77
...699	19,559	...	...	...	...	78
3,854	29,919	...	...	...	...	79
..519	14,331	...	...	...	...	80
1,569	37,176	...	...	...	...	81
1,427	19,176	...	...	...	...	82
2,053	15,286	...	...	...	...	83
1,683	20,556	...	...	...	...	84
26,627	3,95,702	...	...	...	5,038	...
12,32,780	93,27,340	19,886	2,900	17,531	6,39,605	...
14,09,897	*92,49,993*	*3,28,123*	...	*17,531*	*6,54,896*	...

Serial number of municipality.	Extraordinary and debt—*(concluded)*.				Total disbursements.	
	Advances.		Deposits.	Total.		Deposits.
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68	...	440	5,650	1,03,671	12,64,405	...
69	...	...	...	...	14,655	...
70	...	...	...	...	32,627	...
71	1	...	124	125	49,472	39
72	...	...	23	23	14,283	49
73	...	...	...	...	24,221	...
74	...	...	...	...	19,872	...
75	...	...	...	...	15,800	...
76	50	...	...	1,036	24,580	...
...	51	440	5,797	1,04,855	14,59,915	88
77	...	...	6,062	11,100	2,50,799	6,174
78	...	...	...	...	19,559	...
79	...	...	1,054	1,054	30,973	222
80	...	1,500	...	1,500	15,831	...
81	...	...	...	...	37,176	...
82	...	...	...	...	19,176	...
83	...	...	...	...	15,286	...
84	...	...	...	...	20,556	...
...	...	1,500	7,116	13,654	4,09,356	6,396
...	3,261	59,743	80,687	8,23,613	1,01,50,953	1,55,364
...	*3,598*	*24,587*	*1,12,533*	*11,41,268*	*1,03,91,261*	*1,70,645*

United Provinces of Agra and Oudh during the year ending the 31st March, 1917—(concluded).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(a)	64(b)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
6,32,719	6,32,719	18,97,124	2,995	31,050	17,66,537	68	Lucknow ...	Lucknow ...	LUCKNOW.
2,051	2,051	16,706	...	...	...	69	Unao ...	Unao ...	
11,826	11,826	44,453	247	...	...	70	Rae Bareli ...	Rae Bareli...	
11,917	11,956	61,428	108	12,000	...	71	Sitapur ...	Sitapur ...	
9,977	10,026	24,309	115	1,000	...	72	Khairabad ...		
6,272	6,272	30,493	70	...	...	73	Hardoi ...	Hardoi ...	
21,678	21,678	41,550	...	...	...	74	Shahabad ...		
20,680	20,680	36,480	200	100	...	75	Sandila ...		
26,493	26,493	51,073	...	....	...	76	Lakhimpur ...	Kheri ...	
7,43,613	7,43,701	22,03,616	3,735	44,150	17,66,537	...	Divisional total.		
42,568	48,742	2,99,541	655	...	53,390	77	Fyzabad ...	Fyzabad ...	FYZABAD.
7,173	7,173	26,732	100	...	...	78	Tanda ...		
9,741	9,963	40,936	165	2,000	...	79	Gonda ...	Gonda ...	
4,762	4,762	20,593	100	...	...	80	Balrampur ...		
37,200	37,200	74,376	666	3,200	96,372	81	Bahraich ...	Bahraich ...	
5,080	5,080	24,256	130	...	...	82	Sultanpur ...	Sultanpur ...	
18,030	18,030	33,316	110	...	...	83	Bela (Partabgarh).	Partabgarh	
1,049	1,049	21,605	110	...	...	84	Nawabganj (Bara Banki).	Bara Banki	
1,25,603	1,31,999	5,41,355	2,036	5,200	1,49,762	...	Divisional total.		
38,12,591	39,67,955	1,41,18,908	61,222	13,22,901	1,18,46,102	...	GRAND TOTAL, 1916-1917.		
34,13,197	*35,83,842*	*1,39,75,103*	*62,012*	*14,39,140*	*1,19,75,007*	...	*Grand total, 1915-1916.*		

STATEMENT No. IV.

STATEMENT NO. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed March, 1917, the average consumption or expenditure per head and the incidence of*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dun ...	Dehra ...	1	38,610	5,64,538	21,912	4,19,319	15,677	10 34 0
	Saharanpur	Saharanpur ...	2	62,850	6,91,852	21,922	4,70,166	14,914	7 19 0
		Hardwar-Union	3	28,682	2,38,498	8,504	2,31,822	8,305	8 3 0
	Meerut ...	Meerut ...	4	1,16,631*	7,07,586	47,817	5,60,871	39,130	4 32 0
		Hapur ...	5	19,142	5,65,075	19,821	2,66,335	11,102	13 37 0
	Bulandshahr	Khurja ...	6	27,387	4,10,913	9,991	3,23,656	7,582	11 33 0
		Divisional total	...	2,93,302	31,78,462	1,29,967	22,72,169	96,710	7 30 0
AGRA.	Aligarh ...	Koil (Aligarh)...	7	64,825	9,48,495	31,799	7,22,559	23,802	10 36 0
		Hathras ...	8	37,854	13,51,673	32,921	6,05,825	15,768	16 0 0
	Muttra ...	Muttra ...	9	58,183	6,72,587	24,499	4,55,668	17,008	7 33 0
		Brindaban ...	10	18,443	1,00,731	5,150	1,00,432	5,138	5 18 0
	Agra ...	Agra ...	11	1,85,449	22,66,006	1,19,718	12,44,190	72,864	6 28 0
	Etah ...	Kasganj ...	12	16,429	1,34,218	4,406	1,19,691	3,932	7 11 0
		Divisional total	...	3,81,183	54,73,710	2,18,493	32,48,365	1,38,512	8 20 0
ROHILKHAND.	Bareilly ...	Bareilly ...	13	1,29,462	14,69,531	66,742	9,49,272	42,460	7 13 0
	Budaun ...	Budaun ...	14	38,230	3,51,670	11,333	3,16,609	10,243	8 11 0
	Moradabad	Moradabad ...	15	81,168	7,66,331	22,331	6,68,330	19,400	8 9 0
		Chandausi ...	16	22,255	3,23,278	11,035	2,48,892	8,417	11 7 0
	Shahjahanpur.	Shahjahanpur ...	17	71,778	12,54,145	33,581	5,35,299	15,655	7 15 0
		Tilhar ...	18	18,446	1,34,195	3,421	98,320	2,617	5 13 0
	Pilibhit ...	Pilibhit ...	19	31,554	5,94,750	16,435	2,50,365	7,998	7 37 0
		Divisional total	...	3,92,893	48,93,900	1,64,878	30,67,137	1,06,790	7 34 0

Refined sugar.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
20,358	7,862	13,735	5,201	0 14 0	1
63,398	9,520	21,654	3,832	0 14 0	2
12,975	4,048	12,606	3,933	0 17 0	3
39,978	9,996	39,072	9,719	0 13 0	4
...	...	...	...	...	5
20,791	8,014	10,714	4,149	0 16 0	6
1,57,500	39,440	97,781	26,834	0 14 0	...
49,050	12,354	27,229	6,924	0 17 0	7
...	...	...	...	...	8
35,053	7,506	31,785	6,789	0 5 0	9
38,070	1,975	7,810	1,938	0 17 0	10
1,55,469	48,584	67,392	21,060	0 15 0	11
...	...	...	...	...	12
2,47,642	70,419	1,34,216	36,711	0 16 0	...
41,022	12,831	15,688	4,925	0 5 0	13
13,120	4,053	8,010	2,535	0 8 0	14
24,400	7,626	7,799	2,438	0 4 0	15
...	...	...	...	...	16
11,195	3,357	8,930	2,674	0 5 0	17
...	...	...	...	...	18
3,222	1,007	2,352	735	0 3 0	19
92,959	28,874	42,779	13,307	0 4 0	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	35,776	4,472	25,968	3,246	0 27 0
2	1,82,271	11,392	37,500	2,363	0 24 0
3	9,376	1,173	8,976	1,123	0 12 0
4	31,522	3,940	28,166	3,519	0 10 0
5	...	...	...	...	...
6	47,926	4,493	30,945	2,901	1 5 0
...	3,06,871	25,470	1,31,555	13,152	0 19 0
7	70,367	6,597	55,612	5,214	0 34 0
8	...	...	...	...	...
9	29,272	3,659	21,035	2,630	0 14 0
10	6,349	794	6,005	751	0 13 0
11	3,93,516	57,845	89,491	15,209	0 19 0
12	...	...	...	...	...
...	4,99,504	68,895	1,72,143	23,804	0 18 0
13	1,64,581	10,286	35,854	2,243	0 11 0
14	10,273	1,598	17,662	1,532	0 18 0
15	44,531	6,203	40,068	5,512	0 20 0
16	31,978	2,632	30,050	2,467	1 14 0
17	...	...	...	...	...
18	...	...	...	...	...
19	...	...	...	...	...
...	2,51,363	20,719	1,23,634	11,754	0 18 0

Ghi.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
8,270	4,264	5,486	2,829	0 6 0	1
9,929	6,206	8,815	5,509	0 6 0	2
6,755	7,036	6,570	6,844	0 9 3	3
17,561	17,561	15,688	15,688	0 5 0	4
2,668	1,667	2,175	1,360	0 5 0	5
...	...	...	...	...	6
45,183	36,734	38,734	32,230	0 6 0	...
12,836	6,418	10,045	5,022	0 6 0	7
38,242	19,121	12,332	6,166	0 13 0	8
15,864	7,932	12,657	6,329	0 9 0	9
4,433	2,216	4,365	2,183	0 9 0	10
27,557	27,557	26,050	26,050	0 6 0	11
3,948	2,468	2,246	1,414	0 5 0	12
1,02,880	65,712	67,695	47,164	0 7 0	...
13,400	10,050	12,519	9,389	0 4 0	13
3,985	2,491	3,419	2,137	0 4 0	14
8,799	6,597	8,310	6,231	0 4 0	15
...	...	...	...	...	16
6,758	3,379	5,098	2,549	0 3 0	17
1,081	541	1,017	509	0 2 0	18
5,276	2,638	4,128	2,064	0 5 0	19
39,299	25,696	34,491	22,879	0 4 0	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	7,37,168	45,724	5,47,681	33,140	14 8 0
2	10,96,624	67,385	6,48,351	43,128	10 13 0
3	6,10,421	26,136	6,02,309	25,564	21 0 0
4	11,43,825	1,03,548	9,61,257	89,977	8 10 0
5	7,14,109	28,446	4,09,054	18,495	21 15 0
6	5,96,845	28,040	4,58,389	19,613	16 29 0
...	48,98,992	2,99,279	36,27,041	2,29,917	12 13 0
7	14,95,495	75,060	11,35,629	56,957	17 2 0
8	14,81,283	61,851	6,54,989	25,712	17 12 0
9	11,38,516	52,457	8,99,533	41,252	15 18 0
10	1,69,137	13,544	1,68,155	13,417	9 5 0
11	33,94,953	2,89,504	18,29,945	1,65,105	9 35 0
12	2,73,651	10,735	1,82,691	8,455	11 5 0
...	79,53,035	5,03,151	48,70,942	3,10,898	12 31 0
13	17,93,761	1,28,891	10,94,102	86,507	8 18 0
14	4,67,750	26,468	4,33,255	23,371	11 13 0
15	9,11,516	59,398	7,73,429	49,590	9 21 0
16	3,75,657	18,549	2,97,434	14,932	13 15 0
17	15,74,411	51,040	8,40,630	31,064	11 23 0
18	2,06,714	6,958	1,70,775	6,122	9 10 0
19	7,83,004	24,912	4,36,601	15,531	13 33 0
...	61,12,813	3,16,216	40,46,226	2,27,117	10 14 0

Class II.—Animals for slaughter.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
25,464	3,051	22,778	2,883	...	1
25,206	4,056	25,206	4,056	...	2
3,561	361	3,561	361	...	3
441	103	441	103	...	4
3,667	481	3,667	481	...	5
...	...	...	...	...	6
58,339	8,052	55,653	7,884	...	...
99,479	27,157	99,479	27,157	...	7
...	...	...	...	...	8
22,312	3,456	22,053	3,430	...	9
1,545	145	1,524	143	...	10
2,42,825	38,051	1,86,785	22,101	...	11
6,460	1,102	6,460	1,102	...	12
3,72,621	69,911	3,16,301	53,933	...	...
97,803	16,778	89,999	16,290	...	13
18,707	2,364	18,707	2,364	...	14
45,546	7,609	44,679	7,554	...	15
8,228	665	8,228	665	...	16
40,759	4,195	40,759	4,195	...	17
6,304	782	6,304	782	...	18
11,426	1,279	11,426	1,279	...	19
2,28,773	33,672	2,20,102	33,129	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	9,744	1,827	6,624	1,243	0 7 0
2	...	...	...	...	...
3	1,696	319	1,630	307	0 2 0
4	10,033	2,492	8,094	2,132	0 3 0
5	...	...	...	...	...
6	...	...	...	...	...
...	21,473	4,638	16,348	3,682	0 4 0
7	6,541	1,226	5,106	957	0 3 0
8	...	...	...	...	...
9	4,709	883	3,991	748	0 3 0
10	2,498	468	2,402	450	0 5 0
11	...	...	...	...	...
12	...	...	...	...	...
....	13,748	2,577	11,499	2,155	0 3 0
13	7,403	1,851	6,155	1,539	0 2 0
14	350	66	350	66	0 0 6
15	3,080	578	2,824	530	0 1 6
16	...	...	...	...	...
17	...	...	...	...	...
18	120	22	120	22	0 0 4
19	1,728	432	1,324	331	0 2 0
...	12,681	2,949	10,773	2,488	0 1 0

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
15,777	3,918	11,982	3,198	0 12 0	1
6,837	1,941	6,837	1,931	0 4 0	2
1,79,545	1,555	1,79,474	1,542	6 10 0	3
5,40,264	9,996	5,16,213	9,066	4 17 0	4
796	570	796	570	0 2 0	5
*	846	*	846	...	6
7,43,219	18,826	7,15,252	17,153	2 27 0	...
16,779	4,553	15,185	4,261	0 9 0	7
1,918	2,092	1,863	1,055	0 2 0	8
3,91,783	3,112	3,89,630	2,977	6 28 0	9
77,589	889	77,303	870	4 8 0	10
1,40,949	17,548	1,39,379	17,390	0 30 0	11
1,04,661	1,139	1,04,661	1,139	6 15 0	12
7,33,679	29,333	7,28,021	27,692	1 36 0	...
9,30,773	16,572	8,36,660	10,038	6 19 0	13
78,087	2,102	78,087	2,102	2 2 0	14
31,844	3,224	31,588	3,176	0 16 0	15
15,381	882	15,216	876	0 27 0	16
45,483	2,694	45,401	2,635	0 25 0	17
876	230	876	230	0 2 0	18
3,80,160	2,577	3,79,756	2,467	12 1 0	19
14,82,604	28,281	13,87,584	21,524	3 22 0	...

* Figures not available.

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	2,45,883	4,129	2,40,816	4,051	6 4 0
2	2,03,653	11,604	1,67,463	7,308	2 11 0
3	2,53,878	4,260	2,24,935	3,805	7 13 0
4	5,77,588	24,849	4,78,380	21,055	4 2 0
5	1,05,101	3,447	1,01,525	3,336	5 5 0
6	1,33,672	4,434	60,116	3,122	2 3 0
...	15,19,775	52,723	12,73,235	42,677	4 5 0
7	3,15,121	8,389	2,70,493	7,668	4 3 0
8	53,378	5,200	47,167	3,121	1 4 0
9	1,93,605	6,727	1,59,832	5,680	2 12 0
10	61,636	2,203	60,003	2,158	3 4 0
11	7,55,449	28,717	4,26,252	18,337	2 5 0
12	1,52,156	3,593	1,32,776	3,141	8 1 0
...	15,31,345	54,829	10,96,523	40,105	2 14 0
13	10,35,418	39,488	4,69,914	19,803	3 10 0
14	1,72,650	3,783	1,01,275	3,509	2 1 0
15	5,84,926	14,571	5,06,000	12,520	6 4 0
16	1,01,099	3,815	91,331	3,385	4 2 0
17	2,72,291	10,009	2,64,082	9,759	3 10 0
18	76,321	2,763	58,914	2,136	3 2 0
19	1,70,010	4,465	1,59,456	3,911	5 1 0
...	24,12,715	78,894	16,50,972	55,023	3 1 0

Class V.—Drugs, gums, spices and perfumes.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,95,986	4,184	1,76,986	3,886	4 9 0	1
3,86,106	14,070	3,41,613	11,117	5 7 0	2
74,048	1,213	71,945	1,180	2 8 0	3
2,69,868	13,697	2,33,360	11,896	2 0 0	4
59,212	1,865	57,246	1,804	3 0 0	5
1,30,260	2,035	1,06,855	1,669	3 14 0	6
11,15,480	37,064	9,88,005	31,552	3 5 0	...
2,29,339	7,015	1,95,882	5,974	2 15 0	7
14,48,682	16,112	3,91,390	4,118	10 5 0	8
2,25,152	7,037	2,12,304	6,711	3 10 0	9
33,150	1,021	32,259	993	1 12 0	10
1,06,196	13,538	99,637	8,624	0 9 0	11
1,35,017	4,219	1,16,337	3,635	7 1 0	12
21,77,536	48,942	10,47,809	30,055	2 12 0	...
5,54,577	19,810	4,89,783	17,092	3 13 0	13
1,78,891	7,078	1,71,205	6,838	4 8 0	14
2,33,175	9,959	1,93,313	8,586	2 6 0	15
1,25,851	6,688	90,712	4,995	4 1 0	16
4,03,650	18,745	3,17,881	14,730	4 6 0	17
57,962	2,699	56,047	2,624	3 1 0	18
3,16,784	4,981	2,12,592	3,353	6 12 0	19
18,70,890	69,960	15,31,533	58,218	3 15 0	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	*	5,234	*	3,815	...
2	51,473	9,808	28,846	5,578	0 18 0
3	4,026	671	3,969	664	0 6 0
4	15,821	6,471	13,756	5,531	0 5 0
5	4,546	661	4,434	632	0 9 0
6	*	700	*	667	...
...	75,866	23,545	51,005	16,887	0 9 0
7	16,138	2,969	12,680	2,418	0 8 0
8	30,939	5,033	9,370	1,544	0 10 0
9	6,992	2,398	6,963	2,393	0 5 0
10	1,335	369	1,324	355	0 3 0
11	20,366	8,256	14,376	6,708	0 3 0
12	3,566	702	3,304	660	0 8 0
...	79,336	19,727	48,017	14,078	0 5 0
	Rs.		Rs.		Rs. a. p.
13	76,989	2,406	75,443	2,358	0 9 0
14	2,278	71	2,278	71	0 1 0
	Mds.		Mds.		Mds. s. c.
15	16,254	5,094	12,544	4,458	0 6 0
16	18,611	3,038	10,995	1,591	0 20 0
17	3,670	1,200	3,235	1,020	0 2 0
18	3,020	706	2,964	689	0 6 0
19	9,408	1,561	8,556	1,433	0 11 0
...	†50,963	14,076	†38,294	11,620	0 7 0

* Figures not available.

† Bareilly and Budaun where duty is levied *ad valorem*.

Cloth and piece goods and articles of clothing.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
8,26,848	25,839	7,29,088	22,784	18 14 0	1
10,50,479	16,415	8,82,961	13,797	14 1 0	2
3,81,864	5,963	3,71,546	5,802	2 15 0	3
13,65,946	42,966	9,82,038	30,971	8 7 0	4
2,16,294	3,389	2,14,486	3,361	11 3 0	5
7,07,511	11,055	3,50,169	5,472	12 13 0	6
45,48,942	1,05,627	35,30,288	82,187	12 1 0	...
12,48,921	13,010	10,93,213	11,388	16 14 0	7
...	...	...	...	...	8
11,93,024	19,406	6,52,427	10,870	11 3 0	9
2,56,348	4,622	1,65,915	2,968	9 0 0	10
74,20,358	1,15,943	26,39,430	41,261	14 4 0	11
2,89,091	4,517	2,84,058	4,438	17 5 0	12
1,04,07,742	1,57,498	48,35,043	70,925	14 0 0	...
22,23,664	37,887	14,74,221	26,216	11 6 0	13
4,91,444	10,653	4,73,295	10,211	12 6 0	14
17,64,719	36,431	15,27,431	32,396	18 15 0	15
9,97,756	15,590	4,93,417	7,711	22 3 0	16
8,96,476	14,008	8,87,578	13,869	12 4 0	17
2,13,035	4,438	2,11,115	4,398	11 7 0	18
6,37,440	9,960	6,01,280	9,395	19 1 0	19
72,24,534	1,28,967	56,68,337	1,04,196	14 4 0	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	9,81,856	28,261	8,77,697	25,106	22 12 0
2	13,28,506	20,771	11,56,670	18,086	18 7 0
3	4,61,160	7,202	4,48,261	7,001	15 10 0
4	16,16,384	48,376	12,05,257	35,632	10 6 0
5	2,61,722	4,105	2,58,725	4,058	13 8 0
6	7,38,037	11,532	3,76,801	5,888	13 12 0
...	53,87,665	1,20,247	43,23,411	95,771	14 11 0
7	13,64,915	14,313	12,08,196	12,680	18 10 0
8	1,80,724	2,823	1,04,219	1,628	2 12 0
9	12,79,168	21,531	7,26,412	12,627	12 8 0
10	2,76,751	5,084	1,83,045	3,336	9 15 0
11	95,59,766	1,52,001	36,49,862	59,089	19 11 0
12	3,19,940	4,999	3,13,901	4,905	19 2 0
...	1,29,81,264	2,00,751	61,85,635	94,265	16 3 0
13	28,33,081	49,048	19,75,127	35,510	15 4 0
14	5,68,829	12,061	5,45,694	11,492	14 4 0
15	19,26,963	39,672	16,72,735	35,338	20 10 0
16	10,23,302	15,989	5,17,474	8,086	23 4 0
17	9,62,687	15,989	9,53,362	15,838	13 2 0
18	2,32,303	5,040	2,29,653	4,977	12 7 0
19	7,05,792	11,028	6,69,120	10,455	21 3 0
...	82,52,957	1,48,827	65,63,165	1,21,696	16 13 0

by the several municipalities in the United Provinces of Agra and Oudh, during the year ending the 31st taxation per head of population.

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(a) Gross imports.	(b) Gross amount of tax collected	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.		Class I.—(Net collections).	Total octroi—(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,38,144	3,721	1,85,792	2,903	4 13 0	...	0 13 9	2 0 9	1	Debra ...	Dehra Dun	Meerut.
2,31,736	3,626	1,40,347	2,196	2 4 0	519	0 11 0	1 7 9	2	Saharanpur ...	Saharanpur	
1,14,432	1,788	1,05,756	1,652	3 11 0	...	0 14 3	1 7 3	3	Hardwar-Union		
2,51,653	3,932	1,86,246	2,910	1 10 0	1,967	0 12 3	1 8 6	4	Meerut ...	Meerut ...	
84,285	1,317	40,014	613	2 1 0	...	0 15 6	1 9 0	5	Hapur ...		
1,45,321	2,271	1,24,639	1,948	4 9 0	...	0 11 6	1 3 9	6	Khurja ...	Bulandshahr	
10,65,571	16,655	7,82,794	12,222	2 11 0	2,486	0 12 6	1 9 0	...	Divisional total.		
8,51,487	13,304	6,51,673	10,182	10 1 0	73	0 14 0	1 15 3	7	(Koil) Aligarh...	Aligarh ...	Agra.
5,10,420	10,545	1,21,425	1,783	3 4 0	...	0 10 9	1 0 6	8	Hathras ...		
1,88,192	5,881	1,39,634	4,364	2 6 0	6	0 11 3	1 6 0	9	Muttra ...	Muttra ...	
32,386	1,005	20,155	623	1 2 0	25	0 11 9	1 3 0	10	Brindaban ...		
6,89,344	21,542	3,99,008	12,469	2 2 0	12	0 14 3	1 10 9	11	Agra ...	Agra ...	
1,34,036	2,099	1,07,164	1,679	6 8 0	...	0 8 3	1 7 0	12	Kasganj ...	Etah ...	
24,05,865	54,376	14,39,059	31,100	3 12 0	116	0 13 0	1 9 3	...	Divisional total.		
5,79,208	9,059	3,80,140	5,947	2 15 0	310	0 10 9	1 8 0	13	Bareilly ...	Bareilly ...	Rohilkhand.
1,18,694	1,855	57,598	900	1 8 0	58	0 9 9	1 5 3	14	Budaun ...	Budaun ...	
97,990	1,531	67,427	1,054	0 13 0	86	0 9 9	1 8 0	15	Moradabad ...	Moradabad ...	
3,09,438	9,670	92,683	2,900	4 3 0	...	0 10 9	1 11 0	16	Chandausi ...		
65,331	4,208	42,559	2,943	0 9 0	86	0 6 9	1 2 0	17	Shahjahanpur...	Shahjahanpur.	
47,377	1,481	19,617	614	1 1 0	...	0 5 3	0 15 9	18	Tilhar ...		
2,59,008	4,047	1,19,872	1,873	3 13 0	17	0 7 9	1 4 6	19	Pilibhit ...	Pilibhit ...	
14,77,046	31,851	7,79,896	16,231	2 0 0	557	0 9 6	1 6 3	...	Divisional total.		

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by March, 1917, the average consumption or expenditure per head, and*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds	Rs.	Mds.	Rs.	Mds. s. c.
ALLAHABAD.	Etawah ...	Etawah ...	20	45,350	4,96,033	22,226	2,88,969	15,702	6 15 0
	Cawnpore ...	Cawnpore ...	21	217,015	...	...	...	...	...
	Farrukhabad	Farrukhabad-*cum*-Fatehgarh.	22	59,647	6,14,262	23,275	3,55,112	13,900	6 0 0
	Allahabad...	Allahabad ...	23	171,697	13,68,069	66,172	11,58,364	57,422	6 30 0
		Divisional total	...	493,709	24,78,364	1,11,673	18,02,445	87,024	6 21 0
JHANSI.	Banda ...	Banda ...	24	21,061	4,36,992	14,430	82,224	3,325	3 36 0
	Jhansi ...	Jhansi ...	25	70,208	6,15,596	15,927	4,18,998	11,915	5 39 0
		Divisional total	...	91,269	10,52,588	30,357	5,01,222	15,240	5 20 0
BENARES.	Benares ...	Benares ...	26	2,03,804	14,69,991	1,19,369	13,12,612	1,07,076	6 18 0
	Mirzapur ...	Mirzapur ...	27	55,304	4,35,796	35,351	4,21,326	34,311	7 25 0
	Jaunpur ...	Jaunpur ...	28	32,880	2,30,990	10,401	1,98,104	9,270	6 1 0
	Ghazipur ...	Ghazipur ...	29	22,165	2,06,465	10,320	1,88,505	9,422	8 20 0
		Divisional total	...	3,14,153	23,43,242	1,75,441	21,20,547	1,60,079	6 30 0

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
25,576	6,394	13,755	3,439	0 12 0	20
...	...	...	...	...	21
21,173	5,366	18,568	4,679	0 12 0	22
65,164	24,660	15,594	14,261	0 4 0	23
1,11,913	36,420	47,917	22,379	0 7 0	...
12,236	2,295	11,296	2,118	0 21 0	24
30,030	7,554	24,610	6,211	0 14 0	25
42,266	9,849	35,906	8,329	0 16 0	...
87,630	21,920	55,677	13,932	0 11 0	26
20,849	6,270	13,712	4,039	0 10 0	27
8,677	2,713	6,590	2,061	0 8 0	28
6,151	1,538	6,151	1,538	0 11 0	29
1,23,307	32,441	82,130	21,570	0 10 0	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	29,433	3,679	25,501	3,188	0 22 0
21	...	...	...	...	...
22	22,368	2,796	17,128	2,141	0 11 0
23	39,721	4,965	29,369	3,671	0 7 0
...	91,532	11,440	71,998	9,000	0 10 0
24	24,752	3,094	22,784	2,848	1 3 0
25	39,744	4,968	32,176	4,023	0 18 0
...	64,496	8,062	54,960	6,871	0 24 0
26	59,218	7,402	45,658	5,707	0 9 0
27	20,572	2,571	19,153	2,394	0 14 0
28	15,068	1,883	13,904	1,737	0 17 0
29	4,441	446	4,195	423	0 8 0
...	99,299	12,302	82,910	10,261	0 11 0

Ghi.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
...	...	...	...	...	20
...	...	...	...	...	21
7,988	7,988	7,951	7,951	0 5 0	22
20,300	20,208	18,608	18,516	0 4 0	23
28,288	28,196	26,559	26,467	0 5 0	...
7,066	3,533	7,066	3,533	0 13 0	24
...	...	...	...	...	25
7,066	3,533	7,066	3,533	0 13 0	...
37,869	37,869	34,019	34,019	0 7 0	26
8,327	8,327	7,936	7,936	0 6 0	27
3,192	1,596	3,036	1,518	0 4 0	28
1,297	1,297	1,269	1,269	0 2 0	29
50,685	49,089	46,260	44,742	0 6 0	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	5,76,745	38,047	3,50,927	27,951	7 30 0
21	...	...	...	...	...
22	8,31,868	46,924	5,57,573	35,780	9 14 0
23	19,92,294	1,51,843	17,07,733	1,26,287	9 38 0
...	34,00,907	2,36,814	26,16,233	1,90,018	9 18 0
24	70,007	12,266	1,39,469	15,115	6 25 0
25	7,73,446	42,177	5,59,341	34,678	7 38 0
...	8,43,453	54,443	6,98,810	49,793	7 26 0
26	20,66,232	2,37,998	18,37,712	2,09,507	9 1 0
27	5,00,541	55,603	4,74,514	51,705	8 23 0
28	3,15,508	22,221	2,72,987	19,695	8 12 0
29	3,41,263	16,074	3,22,379	15,087	14 22 0
...	32,23,544	3,31,896	29,07,592	2,95,994	9 1 0

Class II.—Animals for slaughter.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
17,206	2,350	17,206	2,350	...	20
167,730	28,365	165,689	27,929	...	21
23,193	3,287	23,193	3,287	...	22
129,411	14,755	1,15,417	13,443	...	23
337,540	48,757	3,21,505	47,009	...	...
12,906	891	12,866	889	...	24
70,203	5,413	66,081	5,156	...	25
83,109	6,304	78,947	6,045	...	...
1,15,579	10,512	1,08,455	9,781	...	26
27,488	3,311	27,488	3,311	...	27
31,123	2,550	31,118	2,549	...	28
9,994	1,285	9,862	1,252	...	29
1,84,184	17,658	1,76,923	16,893	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	...	...	...	...	...
21	...	...	...	...	...
22	2,240	420	2,240	420	0 2 0
23	14,465	5,033	14,409	5,014	0 3 0
...	16,705	5,453	16,649	5,434	0 3 0
24	1,160	318	1,148	315	0 2 0
25	...	...	...	...	...
...	1,160	318	1,148	315	0 2 0
26	20,125	5,057	17,761	4,466	0 3 0
27	2,759	690	2,759	690	0 2 0
28	1,934	363	—1,374	—257	—0 2 0
29	2,186	546	1,947	486	0 4 0
...	27,004	6,656	21,093	5,385	0 3 0

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
1,27,160	2,000	1,27,160	2,000	2 32 0	20
...	...	...	...	...	21
6,297	4,498	6,285	4,488	0 4 0	22
4,99,786	13,713	4,99,493	13,648	2 36 0	23
6,33,243	20,211	6,32,938	20,136	2 12 0	...
62,070	864	61,518	856	2 33 0	24
79,710	4,898	25,275	1,464	0 15 0	25
1,41,780	5,762	86,793	2,320	0 38 0	...
6,41,288	19,030	6,36,393	18,139	3 5 0	26
5,29,439	11,229	5,29,439	11,229	9 23 0	27
2,53,088	8,314	2,06,117	4,991	6 11 0	28
37,874	1,677	35,044	1,363	1 23 0	29
14,61,689	40,250	14,06,993	35,722	4 19 0	...

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
20	2,56,490	8,564	2,11,698	7,045	4 11 0
21	...	...	...	...	...
22	1,95,985	9,336	1,96,546	8,555	3 5 0
23	5,80,462	23,464	5,29,192	19,240	3 1 0
...	10,32,937	41,364	9,37,436	34,840	3 6 0
24	21,825	956	21,825	956	1 0 0
25	1,58,550	3,686	1,52,851	3,593	2 3 0
...	1,80,375	4,642	1,74,676	4,549	1 15 0
26	5,32,370	41,870	5,20,894	40,989	2 9 0
27	57,046	3,721	53,363	3,544	0 15 0
28	3,83,998	3,781	3,79,927	3,683	11 9 0
29	62,339	3,722	50,960	3,344	2 5 0
...	10,35,753	53,094	10,05,144	51,560	3 3 0

Class V.—Drugs, gums, spices, and perfumes.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
2,08,433	7,951	99,936	4,500	2 3 0	20
...	...	...	...	...	21
2,23,185	6,143	33,771	2,884	0 9 0	22
4,07,016	18,893	3,84,657	17,864	2 4 0	23
8,38,634	32,987	5,18,364	25,248	1 14 0	...
83,832	2,646	78,144	2,442	3 11 0	24
91,338	5,670	70,766	4,358	1 2 0	25
1,75,170	3,816	1,48,910	6,800	1 10 0	...
3,13,680	19,371	2,89,200	17,065	1 7 0	26
1,28,560	9,161	1,01,043	7,815	1 13 0	27
1,52,359	2,381	1,44,659	2,261	4 6 0	28
60,191	1,871	37,724	1,182	1 11 0	29
6,54,790	32,784	5,72,626	28,323	1 13 0	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	5,720	1,563	5,558	1,517	0 5 0
21	...	...	...	...	...
22	...	...	...	...	...
23	12,036	8,320	11,468	8,076	0 3 0
...	17,756	9,883	17,026	9,593	0 3 0
24	3,423	966	3,198	921	0 6 0
25	5,294	3,528	4,322	3,263	0 2 0
...	8,717	4,494	7,520	4,184	0 3 0
26	17,577	8,358	14,286	7,254	0 3 0
27	5,078	1,587	4,003	1,251	0 3 0
28	9,037	2,259	3,106	776	0 4 0
29	3,444	976	3,427	970	0 6 0
...	35,136	13,180	24,822	10,251	0 3 0

Cloth and piece goods and articles of clothing.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
5,64,754	17,648	5,11,229	15,975	11 4 0	20
...	...	...	...	...	21
...	...	...	...	...	22
21,84,370	41,219	18,11,835	33,627	10 9 0	23
27,49,124	58,867	23,23,064	49,602	10 11 0	...
3,93,056	6,142	3,26,592	5,103	15 8 0	24
8,70,680	13,824	7,51,406	11,822	10 11 0	25
12,63,736	19,966	10,77,998	16,925	11 13 0	...
85,840	29,825	72,656	23,980	0 6 0	26
6,31,187	24,447	6,03,551	19,371	10 14 0	27
4,63,477	14,483	3,46,545	10,829	10 9 0	28
2,48,272	3,879	2,25,792	3,528	10 3 0	29
14,28,776	72,634	12,48,544	57,708	4 0 0	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
20	8,38,651	26,206	7,46,395	23,335	16 7 0
21	...	...	...	...	...
22	84,480	1,320	71,040	1,110	1 3 0
23	25,06,952	52,045	20,95,793	43,686	12 3 0
...	34,30,083	79,571	29,13,228	68,131	10 9 0
24	4,68,203	7,315	3,67,808	5,747	17 7 0
25	10,98,745	17,532	9,73,647	15,425	13 14 0
...	15,66,948	24,847	13,41,455	21,172	14 11 0
26	6,71,508	44,106	6,33,595	37,535	3 2 0
27	6,55,995	24,834	6,28,321	19,815	11 6 0
28	7,35,046	22,970	4,86,897	15,215	14 13 0
29	3,31,889	5,170	3,06,913	4,772	13 14 0
...	23,94,438	97,080	20,55,726	77,337	6 10 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st the incidence of taxation per head of population—(continued).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.		Class I—(Net collections).	Total octroi-(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,30,184	7,193	1,86,951	5,842	4 2 0	60	0 9 9	1 10 3	20	Etawah ...	Etawah ...	Allahabad.
...	...	...	...	...	...	...	0 2 0	21	Cawnpore ...	Cawnpore...	
...	...	...	...	...	...	0 9 6	0 15 9	22	Farrukhabad-*cum*-Fatehgarh.	Farrukhabad	
5,17,095	10,626	4,42,132	9,418	2 9 0	3,499	0 11 9	1 7 9	23	Allahabad ...	Allahabad...	
7,47,279	17,819	6,29,083	15,260	2 14 0	3,559	0 11 0	0 13 6	...	Divisional total.		
62,652	979	32,448	507	1 8 0	...	0 11 0	1 5 0	24	Banda ...	Banda ...	Jhansi.
1,99,843	3,124	1,38,933	2,174	1 15 0	163	0 8 0	1 0 0	25	Jhansi ...	Jhansi ...	
2,62,495	4,103	1,71,381	2,681	1 14 0	163	0 9 0	1 1 0	...	Divisional total.		
5,68,056	20,306	4,41,525	14,827	2 3 0	1,855	1 0 6	1 12 0	26	Benares ...	Benares ...	Benares.
...	...	...	...	...	81	0 15 0	1 12 6	27	Mirzapur ...	Mirzapur ...	
43,015	1,344	36,943	1,154	1 2 0	874	0 9 6	1 9 0	28	Jaunpur ...	Jaunpur ...	
80,142	1,252	51,794	809	2 5 0	243	0 10 9	1 5 0	29	Ghazipur ...	Ghazipur ...	
6,91,213	22,902	5,30,262	16,790	2 1 0	3,053	0 15 0	1 11 3	...	Divisional total.		

STTAEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* *March*, 1917, *the average consumption or expenditure per head*

Division	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur...	Gorakhpur ...	30	48,358	5,57,878	27,133	4,46,599	22,261	9 10 0
		Divisional total	...	48,358	5,57,878	27,133	4,46,599	22,261	9 10 0
LUCKNOW.	Lucknow ...	Lucknow ...	31	259,798	19,98,848	1,10,491	16,86,097	97,227	6 20 0
	Rae Bareli...	Rae Bareli ...	32	17,329	1,08,233	4,168	1,03,873	4,014	6 0 0
		Divisional total	...	277,127	21,07,081	1,14,659	17,89,970	1,01,241	6 18 0
FYZABAD.	Fyzabad ...	Fyzabad ...	33	69,703	4,45,716	20,167	3,95,668	17,874	5 33 0
	Gonda ...	Gonda ...	34	12,567	77,346	2,642	75,728	2,595	6 1 0
	Bahraich ...	Bahraich ...	35	26,907	6,65,407	19,282	2,37,398	6,774	8 33 0
		Divisional total	...	109,177	11,88,469	42,091	7,08,794	27,243	6 20 0
		GRAND TOTAL, 1916-17.	...	24,01,171	2,32,73,694	10,14,692	1,59,57,248	7,55,100	6 25 13
		Grand total, 1915-16.	...	*24,01,171*	*2,37,90,007*	*9,94,302*	*1,62,71,623*	*7,31,238*	*6 31 0*

Refined sugar.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
7,681	2,358	7,509	2,303	0 6 0	30
7,681	2,358	7,509	2,303	0 6 0	...
65,508	29,907	62,881	28,732	0 10 0	31
2,186	669	2,122	649	0 5 0	32
67,694	30,576	65,003	29,381	0 9 0	...
...	...	...	...	...	33
3,864	1,033	3,793	1,011	0 12 0	34
9,526	2,977	6,669	2,084	0 10 0	35
13,390	4,010	10,462	3,095	0 11 0	...
8,64,352	2,54,387	5,23,703	1,63,909	0 8 12	...
10,18,675	*3,03,261*	*6,55,041*	*2,01,682*	*0 11 0*	...

Serial number of municipality.	Unrefined sugar.				
	(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
30	7,857	987	7,658	962	0 6 0
...	7,857	987	7,658	962	0 6 0
31	47,181	8,839	44,408	8,279	0 7 0
32	6,794	1,035	6,398	968	0 15 0
...	53,975	9,874	50,806	9,247	0 7 0
33	...	...	...	...	...
34	2,885	360	2,857	356	0 9 0
35	10,584	1,323	10,144	1,268	0 15 0
...	13,469	1,683	13,001	1,624	0 13 0
...	13,88,356	1,59,432	7,08,665	86,675	0 11 13
...	*14,69,724*	*1,64,593*	*7,73,467*	*92,774*	*0 13 0*

Ghi.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
4,173	3,130	4,069	3,052	0 3 0	30
4,173	3,130	4,069	3,052	0 3 0	...
34,951	34,942	34,302	34,293	0 5 0	31
1,114	647	1,108	644	0 3 0	32
36,065	35,589	35,410	34,937	0 5 0	...
5,570	5,570	5,285	5,285	0 3 0	33
1,054	532	1,049	530	0 3 0	34
1,351	1,126	1,342	1,118	0 2 0	35
7,975	7,228	7,676	6,933	0 3 0	...
3,21,614	2,54,907	2,63,960	2,21,937	0 4 7	...
2,87,499	*2,30,554*	*2,43,884*	*2,04,248*	*0 4 0*	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
30	6,12,499	46,043	5,00,745	41,000	10 14 0
...	6,12,499	46,043	5,00,745	41,000	10 14 0
31	33,82,642	2,53,534	30,44,597	2,36,123	11 29 0
32	1,58,753	8,973	1,53,927	8,711	8 35 0
...	35,41,395	2,62,507	31,98,524	2,44,834	11 22 0
33	4,67,608	33,399	4,16,627	30,798	5 39 0
34	93,516	6,081	91,794	6,006	7 12 0
35	7,83,383	28,566	3,49,406	15,082	12 39 0
...	13,44,507	68,046	8,57,827	51,886	7 34 0
...	3,19,31,145	21,17,395	2,33,23,940	16,41,457	9 28 9
...	*3,32,40,021*	*20,84,148*	*2,39,72,235*	*15,86,553*	*9 39 0*

Class II.—Animals for slaughter.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
69,563	6,002	69,010	5,949	...	30
69,563	6,002	69,010	5,949	...	...
4,17,493	36,401	4,16,641	36,297	...	31
11,598	1,072	11,584	1,067	...	32
4,29,091	37,473	4,28,225	37,364	...	...
37,371	3,600	36,101	3,069	...	33
5,924	1,139	5,924	1,139	...	34
36,083	1,389	36,083	1,389	...	35
79,378	6,128	78,108	5,597	...	...
18,42,598	2,33,957	17,47,889	2,13,803	...	...
15,13,609	*2,11,020*	*14,20,384*	*1,92,536*	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
30	2,412	753	2,412	753	0 2 0
...	2,412	753	2,412	753	0 2 0
31	38,018	10,145	29,897	8,144	0 5 0
32	1,939	481	1,779	441	0 4 0
...	39,957	10,626	31,676	8,585	0 5 0
33	3,861	724	3,845	721	0 2 0
34	1,222	222	1,222	222	0 4 0
35	358	56	352	55	0 1 0
...	5,441	1,002	5,419	998	0 2 0
...	1,40,581	34,972	1,17,017	29,795	0 1 15
...	*1,40,795*	*34,905*	*1,11,262*	*28,571*	*0 2 0*

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
2,27,116	3,933	2,27,116	3,907	4 28 0	30
2,27,116	3,933	2,27,116	3,907	4 28 0	...
16,07,253	39,911	15,53,009	37,170	5 39 0	31
1,53,758	1,334	1,53,542	1,294	8 34 0	32
17,61,011	41,245	17,06,551	38,464	6 6 0	...
19,845	3,591	9,477	2,865	0 5 0	33
1,784	1,035	1,784	1,033	0 6 0	34
1,36,511	565	1,33,428	516	4 38 0	35
1,58,140	5,191	1,44,689	4,414	1 13 0	...
73,42,481	1,93,032	70,35,937	1,71,332	2 37 3	...
70,20,221	*1,84,788*	*65,20,883*	*1,62,987*	*2 29 0*	...

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
30	2,62,112	9,130	2,40,657	8,445	5 0 0
...	2,62,112	9,130	2,40,657	8,445	5 0 0
31	4,37,075	67,088	3,74,285	63,503	1 7 0
32	23,024	996	23,024	996	1 5 0
...	4,60,099	68,084	3,97,309	64,499	1 7 0
33	3,36,888	11,508	3,10,536	10,395	4 7 0
34	51,257	2,697	50,666	2,679	4 1 0
35	79,461	2,007	70,961	1,962	2 10 0
...	4,67,606	16,212	4,32,163	15,036	3 15 0
...	89,02,717	3,78,972	72,08,115	3,16,734	2 13 0
...	*84,94,973*	*3,25,350*	*75,22,482*	*2,79,863*	*3 1 0*

CLASS V.—Drugs, gums, spices and perfumes.					Serial number of municipality.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,21,999	3,915	1,19,119	3,856	2 7 0	30
1,21,999	3,915	1,19,119	3,856	2 7 0	...
2,41,241	43,888	2,35,260	41,035	0 14 0	31
88,811	1,895	86,067	1,852	5 0 0	32
3,30,052	45,783	3,21,327	42,887	1 3 0	...
1,59,329	7,819	1,32,735	6,664	1 14 0	33
35,981	1,993	34,567	1,950	2 12 0	34
1,38,176	2,159	1,35,040	2,110	5 0 0	35
3,33,486	11,971	3,02,342	10,724	2 12 0	...
76,18,037	2,91,722	55,50,035	2,37,663	2 5 0	...
76,26,504	*2,70,525*	*55,45,499*	*2,14,619*	*2 5 0*	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Md. s. c.
30	13,273	4,664	12,998	4,539	0 11 0
...	13,273	4,664	12,998	4,539	0 11 0
31	16,982	13,926	15,592	13,463	0 2 0
32	1,237	531	1,085	489	0 3 0
...	18,219	14,457	16,677	13,952	0 2 0
33	1,864	1,479	1,864	1,445	0 1 0
34	2,447	609	2,440	590	0 8 0
35	3,901	975	3,600	900	0 5 0
...	8,212	3,063	7,904	2,935	0 3 0
...	3,07,478	1,07,089	2,24,263	88,039	0 3 12
...	*2,60,895*	*91,508*	*1,85,758*	*75,229*	*0 3 0*

Cloth and piece goods and articles of clothing.					Serial number of municipality.
(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
7,46,431	16,835	7,29,538	16,469	15 1 0	30
7,46,431	16,835	7,29,538	16,469	15 1 0	...
37,43,951	63,986	35,64,746	60,440	13 12 0	31
1,93,086	3,046	1,92,543	3,038	11 2 0	32
39,37,037	67,032	37,57,289	63,478	13 9 0	...
6,07,074	11,552	5,85,757	11,059	8 6 0	33
2,59,671	4,361	2,53,377	4,232	20 3 0	34
6,19,328	9,677	4,71,552	7,368	17 8 0	35
14,86,073	25,590	13,10,686	22,659	12 0 0	...
3,37,92,395	6,53,016	2,44,80,787	4,84,149	10 3 1	....
2,93,81,539	*5,70,964*	*2,18,20,050*	*4,25,115*	*9 1 0*	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing, and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
30	8,32,904	20,096	8,13,189	18,809	16 13 0
...	8,32,904	20,096	8,13,189	18,809	16 13 0
31	41,75,865	71,831	39,82,150	68,084	15 5 0
32	2,21,684	3,530	2,21,141	3,522	12 12 0
...	43,97,549	75,361	42,03,291	71,606	15 3 0
33	6,69,080	13,454	6,45,548	12,900	9 4 0
34	2,81,252	4,708	2,74,472	4,571	21 13 0
35	6,76,672	10,573	5,25,376	8,208	19 8 0
...	16,27,004	28,735	14,45,396	25,679	13 4 0
...	4,08,70,812	7,95,515	2,98,44,496	5,94,466	12 6 10
...	*3,57,33,474*	*6,81,825*	*2,61,27,801*	*5,09,363*	*10 14 0*

the several municipalities in the United Provinces of Agra and Oudh, during the year ending the 31st and the incidence of taxation per head of population—(concluded).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.		Class I. (Net collections).	Total octroi. (Net collections.)				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
4,83,902	2,435	1,27,951	2,001	2 10 0	69	0 13 6	1 13 3	30	Gorakhpur ...	Gorakhpur...	Gorakhpur.
1,55,742	2,435	1,27,951	2,001	2 10 0	69	0 13 6	1 13 3	...	Divisional total.		
4,83,902	14,587	4,10,033	11,551	1 9 0	5,050	0 14 6	2 0 0	31	Lucknow ...	Lucknow ...	Lucknow.
26,861	431	24,060	387	1 6 0	84	0 8 0	1 1 0	32	Rae Bareli ...	Rae Bareli...	
5,10,763	15,018	4,34,093	11,938	1 9 0	5,134	0 14 3	1 14 6	...	Divisional total.		
1,53,058	4,772	1,37,610	4,258	2 0 0	65	0 7 0	1 0 9	33	Fyzabad ...	Fyzabad ...	Fyzabad.
56,240	1,758	39,662	1,239	3 2 0	68	0 7 9	1 8 6	34	Gonda ...	Gonda ...	
2,76,864	4,326	1,64,928	2,578	6 2 0	227	0 9 0	1 3 6	35	Bahraich ...	Bahraich ...	
4,86,162	10,856	3,42,200	8,075	3 2 0	360	0 7 6	1 2 3	...	Divisional total.		
78,02,136	1,76,015	52,36,719	1,16,298	2 2 10	15,497	0 10 11	1 6 7	...	Grand total, 1916-17.		
71,66,559	*1,52,072*	*50,13,977*	*1,03,830*	*2 1 0*	*17,689*	*0 10 6*	*1 3 0*	...	*Grand total, 1915-16.*		

STATEMENT A.

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income, excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dun	1	Rajpur ...	3,958	816	3,504	1,457	4,961	373
Meerut ...	2	Baraut ...	7,776	5,032	7,642	4,458	12,100	73
	3	Baghpat ...	5,346	877	1,448	2,282	3,730	...
	4	Mawana ...	7,196	2,734	3,880	2,642	6,522	...
	5	Sardhana ...	9,242	5,201	5,888	3,714	9,602	182
	6	Pilkhua ...	6,385	710	2,848	1,849	4,697	500
Bulandshahr	7	Anupshahr ...	6,419	699	4,555	5,755	10,310	...
	8	Dibai ...	9,573	1,634	5,230	6,203	11,433	...
Muttra ...	9	Kosi ...	7,188	11,839	4,894	16,040	20,934	...
Agra ...	10	Fatehpur Sikri	6,132	4,935	3,659	2,272	5,931	...
Mainpuri ...	11	Shikohabad ...	11,383	1,832	4,159	1,671	5,830	...
	12	Mainpuri civil station.	1,499	2,036	311	2,920	3,231	...
Etah ...	13	Marehra ...	7,348	2,344	4,298	1,518	5,816	...
Bareilly ...	14	Aonla ...	13,025	2,179	7,985	1,866	9,851	*2,200
Budaun ...	15	Bilsi ...	5,509	1,761	4,363	2,349	6,712	...
Farrukhabad	16	Kanauj ...	18,105	9,640	9,955	3,237	13,192	406
	17	Kaimganj ...	7,439	8,319	2,970	3,477	6,447	224
Etawah ...	18	Auraiya ...	5,836	1,838	6,364	1,908	8,272	...
Hamirpur...	19	Maheba ...	11,027	2,536	2,272	5,301	7,573	232
	20	Rath ...	10,169	935	2,837	3,359	6,196	...

* Refunded by the Public Works department. The sum was made over to

United Provinces of Agra and Oudh during the year ending the 31*st March*, 1917.

Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
5,334	6,150	0 14 3	1 4 0	3,765	444	4,209	1,941	
12,173	17,205	0 15 9	1 9 0	10,734	...	10,734	6,471	
3,730	4,607	0 4 3	0 11 3	3,705	...	3,705	902	
6,522	9,256	0 8 9	0 14 6	7,205	...	7,205	2,051	
9,784	14,985	0 10 3	1 0 9	9,112	...	9,112	5,873	
5,197	5,907	0 7 3	0 11 9	5,215	...	5,215	692	
10,300	10,999	0 11 3	1 9 9	9,590	...	9,590	1,409	
11,433	13,067	0 8 9	1 3 0	12,234	...	12,234	833	
20,934	32,773	0 11 0	2 14 6	19,060	...	19,060	13,713	
5,931	10,866	0 9 6	0 15 6	5,556	50	5,606	5,260	
5,830	7,662	0 5 9	0 8 3	5,525	...	5,525	2,137	
3,231	5,267	0 3 3	2 2 6	2,773	...	2,773	2,494	
5,816	8,160	0 9 6	0 12 6	5,260	...	5,260	2,900	
12,051	14,230	0 9 9	0 12 0	9,218	...	9,218	5,012	
6,712	8,473	0 12 9	1 3 6	5,834	...	5,834	2,639	
13,598	23,238	0 8 9	0 11 9	11,895	...	11,895	11,343	
6,671	14,990	0 6 6	0 14 0	4,589	...	4,589	10,401	
8,272	10,110	1 1 6	1 6 9	5,068	...	5,068	5,042	
7,805	10,341	0 3 3	0 11 0	8,411	52	8,463	1,878	
6,196	7,131	0 4 6	0 9 9	5,730	...	5,730	1,401	

Public Works department for construction of the notified area office.

STATEMENT A.—*Showing the income and expenditure of the notified areas in the United*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income, excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Banda ...	21	Karwi ...	8,031	2,208	2,827	6,298	9,125	...
Benares ...	22	Sheopur ...	1,616	773	952	320	1,272	...
Mirzapur...	23	Chunar ...	7,920	2,923	4,395	1,855	6,250	...
	24	Chunar Settlement.	689	10,366	...	2,997	2,997	...
	25	Ahraura ...	4,452	1,627	3,782	1,866	5,648	...
Jaunpur ...	26	Shahganj ...	3,933	4,901	3,615	6,709	10,324	379
	27	Badshahpur...	5,293	459	3,439	786	4,225	9
Ballia ...	28	Rasra ...	9,300	8,412	5,361	2,322	7,683	...
Gorakhpur	29	Gorakhpur ...	8,534	3,985	4,331	4,582	8,913	1,301
	30	Deoria ...	3,339	2,249	4,327	2,348	6,675	500
	31	Gaura Barhaj	12,294	10,342	5,447	8,471	13,918	250
Azamgarh...	32	Mau ...	16,751	3,146	5,015	2,894	7,909	...
	33	Mubarakpur	12,562	3,003	3,303	1,919	5,222	...
Naini Tal...	34	Haldwani ...	6,115	3,021	5,257	17,335	22,592	...
	35	Ramnagar ...	3,925	4,948	3,503	6,452	9,955	...
	36	Bhim Tal Sath Tal.	1,324	6,871	1,392	852	2,244	3,178
	37	Bhowali ...	765	...	394	9	403	2,270
Hardoi ...	38	Sandi ...	7,139	1,537	3,147	4,354	7,501	...
	39	Pihani ...	5,963	1,728	2,543	2,390	4,933	...

Provinces of Agra and Oudh during the year ending the 31st March, 1917—(contd.).

Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
9,125	11,333	0 5 6	1 2 3	9,415	...	9,415	1,918	
1,272	2,045	0 9 6	0 12 6	1,609	...	1,609	436	
6,250	9,173	0 8 9	0 12 9	6,736	292	7,028	2,145	
2,997	13,363	...	4 5 6	2,623	448	3,071	10,292	
5,648	7,275	0 13 6	1 4 3	4,259	200	4,459	2,816	
10,703	15,604	0 14 9	2 10 0	11,759	122	11,881	3,723	
4,234	4,693	0 10 6	0 12 9	4,272	311	4,583	110	
7,683	16,095	0 9 3	0 13 3	5,893	...	5,893	10,202	
10,214	14,199	0 8 0	1 0 9	10,124	1,551	11,675	2,524	
7,175	9,424	1 4 9	2 0 0	4,864	...	4,864	4,560	
14,168	24,510	0 7 0	1 2 0	12,123	...	12,123	12,387	
7,909	11,055	0 4 9	0 7 6	8,150	...	8,150	2,905	
5,222	8,225	0 4 3	0 6 9	6,397	...	6,397	1,828	
22,592	25,613	0 13 9	3 11 0	22,026	216	22,242	3,371	
9,955	14,903	0 14 3	2 8 6	11,156	1,500	12,656	2,247	
5,422	12,293	1 0 9	1 11 0	7,108	1,055	8,163	4,130	
2,673	2,673	0 8 3	0 8 6	741	...	741	1,932	
7,501	9,038	0 7 0	1 0 9	7,259	...	7,259	1,779	
4,933	6,661	0 6 9	0 13 3	5,302	...	5,302	1,359	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the United*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income, excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Hardoi ...	40	Madhoganj ...	2,605	434	3,810	2,965	6,775	...
	41	Bilgram ...	7,509	741	3,338	3,092	6,430	...
Kheri ...	42	Muhamdi ...	6,151	4,261	1,662	2,481	4,143	780
Gonda ...	43	Nawabganj ...	4,328	5,781	4,016	7,755	11,771	1,000
	44	Utraula ...	6,523	495	2,181	2,037	4,218	...
	45	Bargain Bazar	3,706	5,132	2,909	3,777	6,686	...
Bahraich ...	46	Bhinga ...	6,553	2,882	1,160	2,351	3,511	3
	47	Nanpara ...	9,782	4,126	3,459	6,514	9,973	...
Bara Banki	48	Rudauli ...	9,279	839	5,382	1,633	7,015	...
		GRAND TOTAL, 1916-17.	3,36,936	1,65,087	1,80,009	1,81,642	3,61,651	13,860
		Grand total, 1915-16.	*3,43,676*	*1,74,662*	*1,76,592*	*1,68,423*	*3,45,015*	*23,403*

Provinces of Agra and Oudh during the year ending the 31*st March*, 1917—(concld.).

Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
6,775	7,209	1 7 4	2 9 7	6,126	48	6,174	1,035	
6,430	7,171	0 7 1	0 13 8	6,151	...	6,151	1,020	
4,923	9,184	0 4 4	0 10 9	4,680	780	5,460	3,724	
12,771	18,552	0 14 9	2 11 6	12,246	10	12,256	6,296	
4,218	4,713	0 5 3	0 10 3	3,462	...	3,462	1,251	
6,686	11,818	0 12 6	1 12 9	7,254	...	7,254	4,564	
3,514	6,396	0 2 9	0 8 6	3,541	1	3,542	2,854	
9,973	14,099	0 5 9	1 0 3	13,558	...	13,558	541	
7,015	7,854	0 9 3	0 12 0	6,579	...	6,579	1,275	
3,75,501	5,40,588	0 8 6	1 1 2	3,55,892	7,080	3,62,972	1,77,616	
3,68,418	*5,43,080*	*0 8 3*	*1 0 0*	*3,74,443*	*2,554*	*3,76,997*	*1,66,083*	

REPORT

ON

Municipal Administration and Finances

IN THE

UNITED PROVINCES OF AGRA AND OUDH

DURING THE YEAR ENDING THE 31ST MARCH, 1918.

ALLAHABAD:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS, UNITED PROVINCES,
1918.

REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCES

IN THE

UNITED PROVINCES OF AGRA AND OUDH.

FOR THE YEAR 1917-18.

No. 2842/XI—79.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 13th November, 1918.

READ—

The divisional reviews submitted by Commissioners upon the administration and finances of municipalities during the year 1917-18.

READ ALSO—

This Government's (Municipal department) resolution no. 4299, dated the 30th November, 1917, on municipal administration in the year 1916-17.

Constitution.

OBSERVATIONS.—The reduction of the number of municipalities from 84 to 83 and the reduction of 10 in the total number of members of municipal boards are due to the conversion of the municipality of Kandhla into a notified area. To the same cause, combined with slight alterations in the boundaries of the Aligarh, Gorakhpur and Lucknow municipalities, is due the reduction of about 16,000 in the total municipal population of the province. The number of nominated official chairmen decreased from 23 to 21 and the number of elected non-official chairmen rose from 59 to 60. The municipal boards of Muttra, Lalitpur and Rae Bareli elected non-official chairmen for the first time during the year under report. The elected non-official chairman of Hapur resigned and was replaced, at the request of the board, by a nominated official. The municipal board of Chandpur, which was shown in the last report as having an elected non-official chairman, is shown in the present returns as having a nominated non-official chairman. The reason for the difference is that the two parties on the board held separate and independent meetings and each elected a chairman, with the result that the Commissioner had no alternative except to nominate a non-official for the post. There were few changes in the constitution of the boards as, owing to the system of triennial elections having been introduced in the preceding year, the only elections held during the year under report were for the purpose of filling casual vacancies or of re-constituting the few boards which had decided to postpone their reconstitution till the end of the year.

Meetings.

2. As the new Act was in force for the whole of the year and was in force for only nine months of the preceding year, the new method of enumerating meetings prescribed by the present Act (i.e., the replacing of the old distinction between special and ordinary meetings by a distinction between special and ordinary resolutions) and the delegation of powers to the committees or the staff of the board in matters that had previously to be decided by the collective board resulted in a further reduction in the total number of meetings held during the year, which fell from 2,245 to 1,721. There are still considerable variations between the number of meetings found necessary by

individual boards. While the provincial average is 21 meetings, the Fatehgarh board found it necessary to hold 45 meetings, the Ghazipur board 44, and the Khairabad board 40. These figures appear to indicate that many boards have not yet delegated their routine duties to the staff or to committees. The municipal board of Deoband held only 10 meetings and the Lalitpur board 11, and thus neither of these boards complied with the provision of section 86 of the Act, which requires that there should be at least one meeting of the board in every month. The Balrampur board held no meetings during four months of the year.

3. The attendance of members at meetings was again satisfactory. In only 10 municipalities was the average percentage of non-official members present at a meeting less than 50 per cent., while in 65 municipalities it was over 60 per cent. and in 33 municipalities over 70 per cent. The number of meetings that proved abortive for want of a quorum fell from 127 to 110, but even this latter figure has been inflated by the bad records of a few boards, seven boards being responsible for more than half of the total. In Ghazipur 13 out of 44 and in Khairabad 12 out of 40 meetings had to be adjourned for this reason, while more than one-fourth of the meetings had to be so adjourned in the municipalities of Gonda, Mirzapur, Banda and Hathras.

Rules, byelaws and regulations.

4. Boards were still engaged during the year under report in revising and re-casting their rules, byelaws and regulations so as to bring them into accordance with the provisions of the new Act. It is disappointing to find that some boards have not even yet completed this work. The Commissioner of Rohilkhand, e.g., reports that the Bisalpur board has done nothing in this matter and that progress has been very slow in Najibabad, Sahaswan, Shahjahanpur and Tilhar. The Balrampur board has not yet passed any byelaws or proposed any draft rules. During the year a conference of representatives of municipal boards was held for the purpose of preparing model byelaws for the regulation of buildings, and in accordance with their recommendations a set of model byelaws was circulated to all municipal boards by the Local Government in August, 1917. The control of building operations is one of the most important functions entrusted to municipal boards and the health and sanitary conditions of a town are largely determined by the manner in which the boards discharge this function. It is mainly owing to the unsatisfactory manner in which this duty has been discharged in the past that the insanitary condition of many of our larger cities is due. The Local Government has under consideration at present proposals for legislation to enable town improvement and town expansion schemes being carried out in a more satisfactory manner than is possible under the present law; but the results that can be expected from the carrying out of such schemes or of other sanitary improvements will be speedily nullified if the erection of insanitary buildings and the growth of congestion is allowed to proceed owing to the lack of regulation of building operations by municipal boards. Sir Harcourt Butler is therefore much disappointed to find that very few boards have yet enacted satisfactory building byelaws and he urges Commissioners to impress upon the municipal boards of their divisions the need of enacting such byelaws and of making arrangements to secure that the provisions of the byelaws are rigidly observed.

Income.

5. The aggregate municipal income increased from 97·69 lakhs to 103·92 lakhs. Government contributions increased by one lakh, so that there was a net increase in ordinary municipal revenues of 5·23 lakhs. Out of this sum 1·64 lakh was due to the increase in the income from taxation.

6. *Receipts from octroi, terminal tax, and toll.*—The income under this head shows a net increase of 1·22 lakh, there being an improvement of 1·35 lakh under octroi, while there is a decrease of Rs. 13,000

in the receipts from the terminal tax and toll in Cawnpore. The increase under octroi is mainly accounted for by the large increase of Rs. 98,000 in the receipts from octroi on cloth due to the increase in prices of that commodity, the tax on which is an *ad valorem* one ; of Rs. 13,000 in the receipts from octroi on tobacco ; of Rs 24,000 from octroi on drugs and spices, and of Rs. 28,000 in the octroi on building materials. The only head under which there was a substantial decrease was the octroi on animals for slaughter, the receipts from which dropped from 2·13 lakhs to 1·75 lakhs. This latter decrease is common to all the divisions. The net receipts from octroi were in many municipalities the highest on record. The percentage of refunds to gross receipts rose from 21·8 to 29·05. There are the usual variations in the percentages for the different classes of articles and for the different municipalities, but it would serve no useful purpose to analyse these figures at present, as it is hoped that octroi will soon be replaced by other forms of taxation. The final orders of the Secretary of State and of the Government of India regarding the replacement of octroi by terminal taxation were received during the course of the year. Under these orders it will be possible to enlarge very greatly the scope of terminal taxation and to obtain from this source a very much higher revenue than was previously contemplated. These orders were communicated to municipal boards and a Bill was introduced and passed through the Legislative Council to amend the Municipalities Act so as to empower the Local Government, without reference to the Government of India, to sanction the imposition of a terminal tax in municipalities in which octroi is at present in force. This Bill received the assent of the Governor General on the 11th March, 1918, and passed into law on the 23rd March, 1918.

The net decrease of Rs. 12,950 in the revenue from the terminal tax and toll in Cawnpore is made up of an increase of Rs. 9,106 in the receipts from the toll and a decrease of Rs. 22,056 in the receipts from the tax. These variations are ascribed to the restrictions on railway traffic and the consequent increase in imports by road.

7. *Income from taxation other than octroi, terminal tax, and terminal toll.*—Taxes other than octroi, terminal tax and terminal toll produced an increase in revenue of Rs. 42,000. There are considerable variations, however, under the different heads. While there were increases of Rs. 50,000 in the receipts from the tax on houses and lands, of Rs. 11 000 in the receipts from the tax on animals and vehicles, of Rs. 33,000 in the income from tolls, and of Rs. 6,000 in the income from conservancy rates, there were decreases of Rs. 21,000 in the income from tax on professions and trades, of Rs. 3,000 from the tax on circumstances and property, and of Rs. 16,000 from the tax on pilgrims. Some of these variations are due to alterations in the system of taxation in particular municipalities and to the imposition of fresh taxation. Of the total increase of Rs. 50,000 under receipts from the tax on houses and lands more than half (Rs. 26,500) was accounted for by the imposition of this tax for the first time in the municipalities of Moradabad and Jaunpur. But there were substantial increases in the income from this tax in Agra (Rs. 10,000), Cawnpore (Rs. 5,000), Mussooree (Rs. 5,000), Meerut (Rs. 4,000), Naini Tal (Rs. 2,000), Muzaffarnagar and Bulandshahr (Rs. 1,000), while the only municipality that had a considerable decrease in receipts was Benares, where the collections were Rs. 6,000 less than those of the preceding year. The increase in most of these municipalities is due to the natural growth of income owing to re-assessments or the erection of new buildings, but the large increase in the case of Agra is mainly due to the collection of arrears. The decrease in Benares is ascribed to delays in the revision of assessment.

The reduction of the receipts from the water tax was a serious one. The net reduction was only Rs. 18,000, but as there were increases of

Rs. 35,000 in the income of four municipalities, due to the imposition of the tax for the first time in Muttra (where it brought in a revenue of Rs. 18,000), and to increases of Rs. 8,000 each in Agra and Cawnpore and of Rs. 1,000 in Naini Tal, the total fall in revenue in the remaining municipalities amounted to Rs. 53,000 This was almost entirely due to large reductions in the income of the three municipalities of Benares (—Rs. 21,000), Allahabad (—Rs. 19,000), and Lucknow (—Rs. 12,000). The increases in Agra, Cawnpore and Naini Tal were due to the same reasons as those given for the increases in the revenue from the general tax on buildings and lands and similarly the reduction in the case of Benares was due to the delay in completing the assessments and disposing of objections to the assessments. The decrease in the case of Allahabad is due to the board having suspended the collection of the tax for three months owing to a breakdown in the water-supply: the reduction in the case of Lucknow is attributed by the board to delay in the passing of certain rules.

While some municipalities show small receipts for the first time under the tax on animals and vehicles owing to the conversion of licence fees into a tax, the bulk of the increase under this head took place in the municipalities of Cawnpore (Rs. 4,000), Mussooree (Rs. 3,000), Benares (Rs. 2,500), and Lucknow (Rs. 2,000). The increase in Cawnpore is, however, partly due to collections in advance for the current year and that in Mussooree to the enhancement of the tax on rickshaws exceeding a certain width.

The net increase of Rs. 33,000 in the income from tolls is mainly due to the imposition of a toll for the first time in the municipalities of Ghaziabad and Bulandshahr and to the toll being in force for the whole year in Sikandrabad, while it was in force for a portion only of the preceding year. This accounted for a new revenue of Rs. 36,000 under this head. There was also an increase of Rs. 4,000 in the income from tolls in the case of Chandausi (due to an increase in the rates) counterbalanced by reductions in the municipalities of Mussooree (—Rs. 3,400), Lakhimpur (—Rs. 1,600) and Naini Tal (—Rs. 1,000). The decrease in Mussooree is attributed to defalcations by two muharrirs who were prosecuted and convicted of embezzlement.

The increase of Rs. 6,500 in the income from conservancy rates occurred in the four municipalities of Mussooree, Agra, Cawnpore and Naini Tal. It may be noted that the last-named municipality is responsible for nearly half the total receipts under this head.

The net reduction of Rs. 21,000 in the income from the tax on professions and trades is due to the abolition of this tax in the municipalities of Ghaziabad, Bulandshahr, Sikandrabad and Kashipur, which accounts for a reduction of Rs. 25,000. In the municipalities in which this tax was retained there was a net increase of Rs. 4,000.

The slight reduction in the income from the tax on circumstances and property is mainly explained by the abolition of the Kandhla municipality, where an income of Rs. 7,000 used to be obtained from this tax, and the imposition of the tax for the first time in Kashipur, where it brought in a revenue of Rs. 5,800. There were, however, variations in other municipalities, the more important being the increase of Rs. 2,600 in the receipts in Fatehpur and the decrease of Rs. 3,500 in Khairabad. The increase in Fatehpur was due to the collection of arrears, while the large reduction in Khairabad is entirely due to laxity in collection on the part of the board.

The reduction of Rs. 16,000 in the income from the pilgrims' tax was shared by the three municipalities in which this tax is in force, Fyzabad showing a reduction of Rs. 8,000, Hardwar of Rs. 7,000, and Benares of Rs. 1,000. The decreases are generally ascribed to the reduction in the facilities for passenger traffic.

The Lieutenant-Governor, while acknowledging the promptitude with which the majority of boards have disposed of the work, regrets to observe the dilatory manner in which some boards have dealt with assessments to taxation. Some cases have been referred to above. The Commissioner of the Benares division states that "in Jaunpur the tax on the annual value of buildings and lands, sanctioned by the Government in 1916, has practically not been enforced owing to the fact that the committee appointed at the end of 1916 to hear the appeals against the valuation of the special officer have not yet finished their duties. At the close of the year the members of the committee had only dealt with the applications of three muhallas out of 20."

8. *Income from sources other than taxation.*—The revenue from sources other than taxation and Government contributions shows a net increase of Rs. 3,62,000. The greater portion of this increase, however, is non-recurring and due to exceptional conditions, there being an increase of only some Rs. 70,000 in recurring income. Of the increase in non-recurring income the greater portion occurs under the head "Miscellaneous other items," where the receipts rose from Rs. 2,12,000 to Rs. 4,76,000. Of the increase of Rs. 2,64,000 under this head Lucknow accounts for Rs. 1,48,000, the major portion of which is due to refunds and sale of materials in connection with certain improvement schemes. Under the same head there are, however, large increases in the case of most municipalities, which are due to the opening of shops for the sale of salt by the boards during the year. An account of the working of this novel municipal experiment would have been of interest and it is hoped that the reports and reviews of the current year will give a full account of this experiment. The total amount received on this account in the municipalities of the Rohilkhand division was Rs. 51,133. It will be observed that the increase in income under this head is counterbalanced by a corresponding increase in expenditure of Rs. 2,56,000 under "Other items—miscellaneous" [column 47(*f*).] The fluctuating head "Recoveries on account of services rendered to private individuals" (column 52) shows an increase of Rs. 46,000, and there is a corresponding increase of Rs. 39,000 on the expenditure side (column 46). On the other hand there is a reduction of Rs. 17,000 under the fluctuating head "Sale proceeds of lands, etc." and of Rs. 4,000 under "Contributions from local funds for medical purposes."

Of the increase in recurring income the most substantial items are those of Rs. 43,000 under income from investments due to the receipt of interest on money invested in the War Loan, of Rs. 37,000 under rents, and of a similar amount under the miscellaneous head. The increase under the last-mentioned head is mainly accounted for by the large increase of Rs. 26,000 in Mussooree in the receipts from the electrical scheme.

The increase of Rs. 37,000 under rents appears to be mainly due to the efforts made by a few boards to improve their income under this head although a portion of it is due to the charging of rents for projections over streets and drains under byelaws framed under the new Act. Commissioners have referred in commendatory terms to the action taken by some boards in this matter, but the income under this head, generally speaking, is far less than could be realised if the boards would only take adequate steps to secure rents more nearly approaching the market value for the properties which they either own or with the management of which they are entrusted. The Lieutenant-Governor invites the attention of Commissioners to the repeated orders which have been issued requiring boards to overhaul the registers of *nazul* land, to obtain due acknowledgment of Government rights in that land and to see that more adequate rents are fixed. He desires them to call for an early report from the boards which have not yet put their houses in order in this matter, and to deal with the question specially in regard to each board in their reviews for the current year. His Honour regrets that it was found necessary during the year under

review to remove the management of *nazul* from the control of the municipal board of Rae Bareli owing to its refusing to take any action to assert Government rights in the *nazul* land entrusted to its management, the members of the board having, as stated by the Commissioner, "preferred their private interest to their duties as trustees of the public." He trusts that it will not be necessary to take similar action in other cases. Sir Harcourt Butler also regrets to find that in spite of the special facilities for the collection of rents afforded to municipal boards by section 291 of the Municipalities Act much laxity has prevailed in the collection of these dues. The large decrease of Rs. 10,000 in Allahabad is attributed entirely to heavy arrears which have been allowed to accumulate.

The most serious reduction in recurring income occurred under the head "Sale of water," which shows a decrease of Rs. 52,000. The decrease of Rs. 13,000 in the case of Meerut is, however, merely nominal as the receipts last year were inflated owing to a change in the system of credit of dues from cantonments, so that the real decrease is Rs. 65,000. There were increases of Rs. 5,000 in Agra (mainly owing to the collection of arrears) and of Rs. 6,000 in Mirzapur; Cawnpore showed a decrease of Rs. 5,000, which is attributed to certain disputed items having been adjusted in the preceding year. The breakdown of the supply in the municipalities of Lucknow and Allahabad was mainly responsible for the large reduction in income, the decreases being Rs. 27,000 and Rs. 17,000 respectively. Cawnpore was again the only board which showed receipts from water approximately equal to the expenditure on water, the total income being Rs. 2,54,000 and the total expenditure Rs. 2,59,000. The figures for the other municipalities, which are given in the table below, are most unsatisfactory :—

Municipality.	Charges.	Receipts.	Deficit.
	Rs.	Rs.	Rs.
Agra	2,08,340	1,48,828	59,512
Allahabad	2,46,566	1,36,743	1,09,823
Benares	3,27,916	1,23,886	2,04,030
Jhansi	12,671	6,974	5,697
Lucknow	2,40,734	1,22,574	1,18,160
Meerut	70,962	53,690	17,272
Mirzapur	23,012	14,104	8,908
Muttra	30,865	18,290	12,575
Mussooree	56,081	43,357	12,724
Naini Tal	63,880	42,683	21,197

The Lieutenant-Governor would again invite the attention of boards to the remarks in the review of last year and urge them to make more serious efforts to make the receipts and expenditure balance.

The other principal falls in recurring income are those of Rs. 18,000 under conservancy receipts and Rs. 12,000 under revenue from markets. While a portion of the decrease in the former is attributed to a change of system of disposing of sweepings and night-soil in some municipalities, the income under both heads should be capable of considerable expansion. Although there was a slight increase of Rs. 2,000 in the total income from fines the receipts in many municipalities show considerable reductions. In a few cases this appears to be due to the reluctance of boards to enforce the sanitary rules and byelaws, but the boards of Allahabad and Cawnpore in particular again complain of the inadequacy of fines imposed by the bench magistrates.

9. *Collection of municipal dues.*—The Lieutenant-Governor regrets that, in spite of the observations in the last year's review, many boards do not yet realise the necessity for promptitude in the collection of municipal dues. Some instances of slackness in this matter have been quoted in the preceding paragraphs. It is reported that arrears of the tax on circumstances and property in Fatehpur were "still high at the end of the year" and the Commissioner refers to the "passive resistance" of the board in enforcing the collections. The board speaks of the

passive resistance of the rate-payers ; while the Commissioner refers to the fact that the vice-chairman and one other member did not pay the tax for one year and only paid it after the issue of warrants. The arrears in the Fatehgarh municipality on account of conservancy dues rose again from Rs. 16,819 to Rs. 18,205. The committee which was appointed by the Agra board to deal with the question of the huge arrears in that municipality made little progress, few arrears being collected and a few small sums being written off. The board states that the committee stopped its work "owing to the prevalence of plague and relapsing fever," but the Commissioner points out that "the question could have been disposed of before the epidemic began had the matter been really attacked with necessary energy." In Sultanpur and Bara Banki the arrears on account of assessed tax amounted to 36 and 30 per cent. of the demand respectively.

Expenditure.

10. Investments show an increase of 10 lakhs owing to investments in the War Loan. In addition boards invested substantial sums from their provident funds. The total expenditure increased by 2·07 lakhs. There was, however, an increase of 2·56 lakhs under the miscellaneous head of expenditure, which is due, as explained with regard to the corresponding receipts in paragraph 8 of this resolution, to some special non-recurring items and to the opening of salt shops in most municipalities. The capital outlay on water and drainage schemes however shows a reduction of 2·41 lakhs and 1·51 lakhs respectively, while the expenditure on buildings shows a reduction of ·54 lakh. These reductions were due to the difficulty of obtaining materials owing to the war. There was an increase of Rs. 40,000 in the cost of work done for private persons corresponding to the increase on the receipt side. Allowing for these exceptional items and the reduction in the expenditure on original works, the ordinary recurring expenditure shows a net increase of about 3 lakhs. The most substantial increase of Rs. 1,25,000 was in the cost of the establishment and repairs of water-works. Of this increase Rs. 14,000 is due to the opening of the water works at Muttra, while there were increases of Rs. 11,000 in Agra, Rs. 18,000 in Cawnpore, Rs. 13,000 in Allahabad, Rs. 38,000 in Benares, Rs. 5,000 in Mirzapur, Rs. 49,000 in Lucknow, and Rs. 2,000 in Fyzabad. The conservancy charges again show an increase of Rs. 53,000, and there was an increase of Rs. 41,000 in the amount spent on other sanitary works.

General establishment charges show a rise of Rs. 34,000 and drainage establishment of Rs. 27,000. The increase of Rs. 20,000 in lighting charges is due to the increased price of lighting accessories. The scheme for electric lighting in Cawnpore is now practically complete, there being 2,182 electric lights and only 31 oil lamps in that municipality. The progress in the electric lighting of Allahabad and Lucknow has been slow owing to war conditions. There is a regrettable decrease of Rs. 26,000 in the expenditure on markets and slaughter-houses. The large increase of Rs. 8,000 in refunds of taxes in Cawnpore is non-recurring, being due to the settlement of some outstanding claims in connection with the terminal tax. The other variations are unimportant.

The continued reduction in capital expenditure on water-works and drainage works is regrettable, but unavoidable. Nearly half of the capital outlay on water-works was incurred in Agra where 3½ lakhs were expended on the water-supply improvement scheme. In Allahabad over a lakh was expended on tube wells and Rs. 10,000 on the construction of tunnels at Karela Bagh. The three tube wells have been completed, but have not yet been fitted with pumps owing to the difficulty of obtaining materials on account of the war. In Lucknow over a lakh of rupees was also expended on the construction of tube wells and overhauling the plant at Gaughat. In Fyzabad the pumping plant and wells had been completed; but as the board delayed its

proposals for the financing of the distribution system, the construction of the mains had ultimately to be postponed owing to the high price of materials, and the plant which was lying unutilized was acquired by the military authorities for use in Mesopotamia. The Allahabad municipal board continued the work on its main drainage scheme, which is now almost completed, Rs. 68,000 being expended during the year; and towards the end of the year it received a grant of Rs. 2,00,000 from the Local Government towards the cost of the Kydganj drainage scheme, which was one of the works recommended by the Pilgrim Committee. The Cawnpore board spent over Rs. 50,000 on the paving of narrow lanes and drainage schemes. The Lucknow board spent over Rs. 88,000 on various sanitary works. The Allahabad and Lucknow municipalities were again unfortunate in having serious breakdowns of the water-supply, but the other boards were able on the whole to maintain the water-supply in spite of difficulties in obtaining coal and spare parts for renewals.

Of the increase of Rs. 53,000 in conservancy charges, the major portion occurred in the two municipalities of Cawnpore and Allahabad, which spent Rs. 18,614 and Rs. 12,693 respectively more than in the preceding year. One reason for the increase in Allahabad is the substitution of the departmental system of removing rubbish and night-soil for the contract system; but it is unfortunate, as stated both by the Chairman and the Commissioner, that this change in system had led not to any improvement, but to the reverse. Most unfavourable comments are made on the conservancy arrangements in some municipalities, more particularly in those of Etawah, Jhansi and Orai. The outlying parts of the Orai municipality are said to be inadequately looked after. The Commissioner has had to draw the attention of the Etawah board to the unhealthy condition of the town, to the neglect of the board to carry out its ordinary sanitary duties, and to the disregard of the instructions given by the Sanitary Commissioner; while the Deputy Sanitary Commissioner has expressed his disappointment that in Jhansi practically no action was taken on his report, except that the board passed a number of "sound resolutions." There is a slight reduction in the expenditure on the maintenance of roads. While in many places again the condition of the roads is a subject of adverse comment, many boards experienced difficulties in arranging for the carting or railing of materials.

Education.

11. The total expenditure on education shows an increase of Rs. 44,000. There is a large increase under the head "contributions" due to several boards having handed over the administration of their schools to the district boards. There was an increase of 50 in the number of primary schools for boys managed by the boards and a decrease of 15 in the number of aided schools; while the total number of pupils in both aided and managed schools increased by 3,000. The number of girls' schools shows a decrease of 5, while there is a reduction of 100 in the number of pupils. The progress during the year cannot be said to be very satisfactory, and many of the boards have not even taken the trouble to explain the reasons for a decrease in the number of schools or scholars. During the year boards were consulted on proposals for legislation to enable boards to introduce compulsory education, and the majority of the boards expressed themselves in favour of this proposal. It is regrettable, however, to find that some boards have not been able to expend the grants given to them four years ago by the Government, both for increasing the number of scholars and for the construction of school buildings.

Vital statistics.

12. The year was a most unhealthy one, there being outbreaks of plague and cholera in many municipalities, while there was a high mortality from relapsing fever in many places. The average birth-rate for the year 1917 was 47·93, the highest recorded during the last 37 years; the death-rate, however, rose from 36·54 to 47·10, the

highest mortality being recorded in Tilhar (91·35) and Pilibhit (86·73). Thirty-six municipalities returned death-rates in excess of the birth-rates. The infantile mortality again rose to the very high average of 275·72. In some municipalities the rates reported are appalling, the worst cases being Pilibhit with a death-rate of 401 per mille, Shahabad and Ujhani 391, Tilhar 373, Bisalpur 372, Budaun 371. The Lieutenant-Governor would again urge municipal boards to take more vigorous and effective action to check preventible causes of death among children. Very few details have been given in many reports regarding the vaccination returns.

Improvement trusts.

13. The Improvement Trusts in Allahabad, Cawnpore and Lucknow prepared no new schemes during the year, their transactions being mainly confined to the completion of existing schemes. The trusts are at present marking time pending the introduction of legislation for town improvements.

Financial position of boards.

14. The fact that boards generally have suffered no diminution in income and have been compelled owing to war conditions to economise in expenditure, particularly in original works, has enabled them to maintain equilibrium in most cases. The finances of some boards, however, are in a most unsatisfactory condition, as will appear from the following extracts from the Commissioner's reviews:—

Khurja.—"The financial condition of the Khurja board is deteriorating rapidly. The year opened with a cash balance of Rs. 22,984 and closed with one of Rs. 16,702, while the board could not spend more than Rs. 50 on original works. It is maintaining its recurring expenditure by depleting its balances."

Ballia.—The position of this board is still unsatisfactory. The total recurring income was Rs. 36,726 against a total recurring expenditure of Rs. 42,040. Although the board has revised the rates for the tax on circumstances and property, which will have effect from the beginning of the current year, it is doubtful whether even these revised rates will enable the board to carry on its services properly.

Benares.—"The financial position of the Benares board is very unsatisfactory. The board had during the year a total recurring income of Rs. 6,76,044 as against a total recurring expenditure of Rs. 7,41,610. In other words, it spent Rs. 65,566 in excess of its income, and although it had a closing balance of Rs. 88,469 and invested funds amounting to Rs. 1,76,900, it is Rs. 1,47,800 behindhand with its expenditure on grants and loans previously given for specific purposes. The board is not in a position to undertake any large sanitary or other works of improvement without outside help. Several important and costly sanitary projects have been carried out from Government grants and others which are now under contemplation depend entirely on the continuance of similar grants. The liabilities of the board are increasing every day and the circumstances of the board go to show that unless steps are taken to increase its resources, the board will shortly be driven into bankruptcy. It is now on the present year's figures finding over two lakhs from other sources towards the cost of its water-supply, and as pointed out last year the public will have to resign themselves to paying more for their water."

Nawabganj (*Bara Banki*).—The financial position of this board was adversely commented upon last year. In the year under review a great deal of the board's income was again in arrears and the board only managed to establish equilibrium by postponing the payment of bills amounting to Rs. 2,800. It has been found necessary to warn the board that disciplinary action may be required.

General.

15. The year under review is the first year during the whole of which the great majority of the boards have been working under non-official chairmen. The Lieutenant-Governor regrets to

observe that on several boards the spirit of faction prevails with serious effect on the municipal administration. The friction and dissension among the members of the municipal board of Hapur resulted during the year in the resignation of the non-official chairman, and the board then passed the following resolution:—"In view of the present state of affairs of the place it was unanimously resolved that the Government be requested to kindly appoint an official chairman for the remaining period of the term." The following extracts are taken from the review of the Commissioner of the Rohilkhand division:—

"In Najibabad in several instances a double record of proceedings was received, one from the chairman and his friends who were in the minority and one from the majority of the members who were in opposition to him. In Bisalpur the members took little interest in public work and party feeling and mutual jealousy are so strong that the district magistrate could not find an impartial man to nominate in an existing vacancy. The secretary being a bone of contention between the parties had to be removed and the official chairman (the sub-divisional officer) reports that since both senior and junior vice-chairmen take no interest and all the work has to be done by himself it is not worth while retaining the municipality at all."

"The chairman and members of the municipal board of Nagina are at loggerheads and consequently the affairs of the board are in a state of chaos. The accountant was convicted of forgery during the year. Further investigations are in progress and more forgeries are apprehended. The elected chairman has been unable to manage either his board or his office."

In Bareilly there has been "a good deal of friction" between the board and its officers, and the district magistrate states that this is particularly so with regard to buildings "where it is a common thing for a canvass of votes to result in the sanctioning of a gross breach of byelaws."

Owing to "the strained relations" among the members of the Brindaban board the Commissioner found it necessary to remonstrate with them:—"It had some effect for some time, but again personal matters have been allowed to interfere with municipal work. As a consequence I have written to the board that if municipal work suffers I shall have to suspend the board."

The annual report of the municipal board of Fyzabad is disfigured by mutual recriminations between the elected chairman and the members. The action of the chairman in suspending the octroi superintendent in connection with a matter which was being investigated by the police appears to have aroused the animosity of the majority of the members, who on the numerous occasions on which this particular question was raised before the board had invariably voted in one way on all the points raised. The same majority of members struck out of the report the chairman's account of this matter and added to the draft no less than four out of the thirteen pages of the whole report, accusing the chairman of lack of impartiality.

The administration of the Khairabad municipality has fallen into such disorder—the board failing to collect its dues or to make adequate arrangement for the maintenance of its services—that the Commissioner has had to warn the board that disciplinary action may be required.

16. While such dissensions and irregularities as are mentioned in the preceding paragraph are likely to bring municipal administration into discredit, His Honour is glad to observe that they are confined to a few municipalities, and he gladly acknowledges the public spirit and the goodwill with which the great majority of the boards have devoted themselves to the discharge of their important duties. While he has had to criticise the action of some boards in particular matters and

while he regrets that there is a tendency on many boards to increase expenditure without making adequate provision for a corresponding increase in revenue, he still hopes that these defects will be cured in time as members realise in greater measure their responsibility to their constituents and as the electorates become more critical of the action of their representatives.

ORDER.—Ordered that a copy of this resolution be forwarded to all Commissioners of divisions for information and communication to the chairmen of municipal boards.

Ordered also that a copy be published in the *United Provinces Government Gazette* for general information.

By order,

G. G. SIM,

Secy. to Govt., United Provinces.

Abstract of statement no. I showing the constitution of municipal boards (1917-18).

Number of municipalities under Act II of 1916	... ...	83	
Population within municipal limits	...	2,966,314	
Number of towns of which the municipal boards are—			
(*a*) Elected	... ...		
(*b*) Elected and appointed	...	83	
(*c*) Appointed	... ...		
Aggregate number of municipal boards—			
(*a*) *Ex officio*	... ...		64
(*b*) Elected	... ...		858
(*c*) Nominated	... ...		87
Of the above—			
(*d*) Officials	... ...		81
(*e*) Non-officials	... ...		928
(*f*) Europeans	... ...		77
(*g*) Indians	... ...		932

Abstract of statement no. II showing the system of taxation in force and giving the provincial totals of income (1917-18).

System of taxation.	Municipalities.
Octroi in force in	35
Tax on houses and lands in force in ...	29
Tax on animals and vehicles in force in	34
Tax on professions and trades in force in	54
Tolls on roads and ferries in force in ...	11
Water tax in force in	9
Conservancy (including scavengering and latrines) in force in	11
Tax on lake frontage and boats in force in	1
Tax according to circumstances and property in force in	33
Terminal tax in force in	1
Terminal toll in force in	1
Pilgrims' tax in force in	3
Tax on animals for slaughter in force in	1

Total income.	Rs.
Octroi, class I	16,32,293
Octroi, class II	1,75,009
Octroi, class III	1,83,860
Octroi, class IV	3,45,344
Octroi, class V	2,61,687
Octroi, class VI	1,01,185
Octroi, class VII	6,92,431
Octroi, class VIII	1,19,256
Composition for octroi	19,212
Tax on houses and lands	4,95,158
Tax on animals and vehicles	1,10,415
Tax on professions and trades ...	1,62,958
Tolls on roads and ferries	2,15,551
Water tax	6,07,459
Conservancy (including scavengering and latrine) rates	86,114
Tax on lake frontage and boats ...	955
Tax according to circumstances and property	3,62,871
Terminal tax	5,84,841
Terminal toll	90,543
Pilgrims' tax	77,805
Tax on animals for slaughter	7,852
Realizations under special Acts ...	1,49,355
Revenue derived from municipal property and powers apart from taxation ...	20,88,970
Grants and contributions (for general and special purposes)	11,88,153
Miscellaneous	6,33,156
Total income of the year excluding opening balance	1,03,92,433
Extraordinary and debt	8,57,450
Total receipts excluding opening balance ...	1,12,49,883
Total receipts including opening balance ...	1,52,08,391

	Rs.	a.	p.
Incidence of taxation per head of population	2	2	0
Incidence of income per head of population	3	8	0

Abstract of statement no. III giving the provincial totals of expenditure (1917-18).

	Rs.
General administration and collection charges.	
Office establishment, inspection, honorary magistrates' establishment ...	4,85,259
Collection of taxes (including bonded warehouses, establishment, purchase of account books and money boxes, repairs to outposts, etc.) ...	4,20,895
Collection of tolls on roads and ferries	27,033
Survey of land	12,810
Refunds (other than octroi) ...	34,590
Pensions and gratuities	5,075
Annuities	1,110
Public safety.	
Fire (establishment, purchase of fire engines, buckets, repairs, etc.) ...	9,066
Lighting (establishment, purchase of lamps, oil, repairs, etc.) ...	6,62,958
Police (establishment, purchase of clothing, repairs to outposts, etc.)...	497
Rewards for the destruction of wild animals and snakes	2,638
Public health and convenience.	
Water-supply... Capital outlay ...	6,96,134
Water-supply... Establishment ...	8,45,264
Drainage ... Capital outlay ...	3,95,436
Drainage ... Establishment ...	1,42,180
Conservancy (including road-cleaning and watering) and latrines ...	14,87,958
Charges on account of health officers and sanitary inspectors ...	1,30,475
Hospitals and dispensaries ...	1,97,601
Plague charges	5,602

Public health and convenience—(concluded).	Rs.
Vaccination ...	28,935
Other sanitary requirements ...	1,15,638
Markets and slaughter-houses ...	75,260
Pounds	21,788
Dâk bungalows and sarais ...	9,216
Arboriculture, public gardens, and experimental cultivation ...	92,945
Veterinary charges	5,055
Registration of deaths and births ...	17,729
Public works	10,53,979
Public instruction	7,44,697
Contributions	2,66,978
Miscellaneous.	
Interest on loans for previous year ...	...
Interest on loans for current year ...	4,90,561
Actual cost of work done for private individuals	1,33,082
Miscellaneous	9,16,087
Total expenditure	95,34,531
Extraordinary and debt.	
Investments	10,35,935
Payment to sinking fund ...	17,531
Repayment of loans	6,65,130
Advances	35,624
Deposits	1,25,321
Total disbursements	1,14,14,072
Balance.	
Deposits	1,63,020
Actual balance	36,31,299
GRAND TOTAL ...	1,52,08,391

STATEMENT No. I.

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March*, 1918.

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits	Particulars as to chairman.				Number of members of board.								Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Meerut. — Dehra Dun	1	Dehra ...	Act II of 1916.	30,301	...	...	...	1	1	2	13	16	2	14	7	9	15	...	1	80·00	48·8	52·55	
	2	Mussooree ...		17,420	...	...	...	1	2	1	11	14	2	12	11	3	27	2	...	41·9	54·9	52·3	
Saharanpur	3	Saharanpur ...		62,850	...	...	...	1	...	2	12	14	1	13	1	13	24	...	...	95·83	64·17	80·28	
	4	Hardwar Union		28,682	...	..	...	1	1	3	12	16	1	15	1	15	17	...	...	76·59	62·35	62·87	
	5	Deoband ...		18,614	...	...	...	1	1	1	*5	7	1	6	...	7	10	...	...	75·00	70·00	71·25	
	6	Roorkee ...		13,850	...	...	...	1	...	2	9	11	...	11	1	10	16	...	...	83·00	81·00	82·00	
Muzaffarnagar.	7	Muzaffarnagar...		23,811	1	...	...	...	1	...	10	11	1	10	...	11	14	...	...	42·85	64·93	63·09	
	8	Kairana ...		16,293	1	...	...	...	...	...	8	8	...	8	...	8	30	2	1	...	69·63	69·63	
Meerut ...	9	Meerut ...		76,755	1	...	...	...	1	...	15	16	1	15	1	15	18	1	2	16·67	64·94	62·12	
	10	Ghaziabad ...		11,304	1	...	...	...	...	2	9	11	...	11	...	11	25	...	6	...	59·63	59·63	
	11	Hapur ...		19,142	...	...	...	1	...	2	10	12	...	12	...	12	17	...	...	75	59	60	

(ii)

Bulandshahr	12	Bulandshahr ...		19,383	1	...	...	...	1	...	7	8	1	7	...	8	22	...	...	45·45	74·43	71·21	
	13	Khurja ...		27,387	1	...	...	...	1	...	10	11	1	10	...	11	18	3	2	72·22	62·22	63·13	
	14	Sikandrabad ...		18,946	1	...	...	...	1	...	9	10	1	9	...	10	15	...	...	46·66	68·88	66·66	
		Divisional total	...	384,738	7	...	...	7	10	15	140	165	12	153	22	143	268	8	12	...	...	...	
Aligarh ...	15	Koil (Aligarh)		†66,344	...	...	.	1	1	2	12	15	1	14	2	13	12	...	...	58·33	64·88	64·06	
	16	Hathras ...		37,854	1	...	...	...	...	1	12	13	...	13	1	12	25	7	7	...	47·38	47·38	
	17	Atrauli ...		15,730		...	...	1	1	1	‡9	11	1	10	...	11	23	...	...	45·65	62·17	58·85	
	18	Sikandra Rao ...		10,109	1	...	...	.	...	2	9	11	...	11	...	11	22	...	...	...	64	64	
Muttra ...	19	Muttra ...		54,332	1	...		...	2	....	12	14	2	12	1	13	15	...	...	57·7	81·66	77	
	20	Brindaban ...		18,443	1	...	...	...	1	1	9	11	1	10	...	11	23	...	1	30·43	76·26	73·91	
Agra ...	21	Agra ...	Act II of 1916.	163,935	1	...	...	...	1	1	16	18	1	17	2	16	18	1	1	38·88	68·95	67·28	
	22	Firozabad ...		13,571	1	...	.	..	...	2	9	11	1	10	...	11	17	...	1	70·58	57·75	58·82	
Mainpuri ...	23	Mainpuri ...		16,154	1	...	...	...	1	1	8	10	1	9	...	10	24	2	1	22·91	67·19	56·66	
Etah ...	24	Etah ...		7,295	1	...	...	...	1	...	8	9	1	8	...	9	19	...	...	21·05	73·09	67·89	
	25	Soron ...		11,524	...	...	...	1	1	...	6	7	1	6	...	7	24	...	...	66·66	80·55	77·08	
	26	Kasganj ...		16,429	..	...	...	1	2	...	§7	9	2	7	1	8	23	...	...	53·62	69·50	53·98	
	27	Jalesar ...		13,283	1	...	...	...	1	...	6	7	1	6	...	7	26	...	...	57·69	68·59	67·03	
		Divisional total	...	445,003	9	...	...	4	12	11	123	146	13	133	7	139	271	10	11	...	...	...	

AGRA.

* Three seats remained unfilled as non-Muslims did not stand.
† Increase due to extension of municipal limits in 1917.
‡ One Muslim seat was vacant. The scale for this board is 10 elected members.
§ The scale of elected members for the Kasganj municipal board is 9. Two non-Muslim seats were vacant.

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March,* 1918—(continued).

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
ROHILKHAND. Bareilly ...	28	Bareilly ...	Act II of 1916.	117,521	1	...	...	...	1	2	19	22	1	21	3	19	34	3	8	29·41	71·80	69·78	
Bijnor ...	29	Bijnor ...		17,439	1	...	..		...	...	5	5	...	5	...	5	30	...	1	...	79·4	79·4	
	30	Chandpur ...		11,832	...	...	1	..	...	1	9	10	...	10	...	10	14	1	...	...	63·57	63·57	
	31	Dhampur ...		7,548	1	..	...	...	...	...	10	10	...	10	...	10	20	2	...	...	70·00	70·00	
	32	Nagina ...		19,625	1	...	...	...	1	...	9	10	1	9	...	10	21	...	6	2·85	49·74	47·62	
	33	Najibabad ...		18,460	1	...	...	...	...	...	10	10	...	10	...	10	21	5	...	...	73·33	73·33	
Budaun ...	34	Budaun ...		38,230	1	..	...	...	...	1	10	11	...	11	...	11	14	1	1	...	73·14	73·14	
	35	Ujhani ...		8,274	1	...	...	...	...	1	6	7	...	7	...	7	17	...	...	...	65·55	65·55	
	36	Sahaswan ...		18,009	...	...	...	1	...	1	10	11	...	11	...	11	20	...	...	95	71·36	73·33	
Moradabad	37	Moradabad ...		81,168	1	..	...	...	...	2	13	15	...	15	1	14	18	...	1	...	63·19	63·19	
	38	Chandausi ...		22,255	1	...	...	...	...	2	9	11	...	11	...	11	14	...	...	...	73·21	73·21	
	39	Amroha ...		42,410	...	..	...	1	...	2	11	13	...	13	1	12	14	...	...	92·85	77·47	78·57	
	40	Sambhal ...		45,276	1	...	...	...	1	1	11	13	1	12	...	13	15	1	...	10·71	89·29	57·38	

	Shahjahanpur.	41	Shahjahanpur ...		71,778	1	...	...	...	1	...	12	13	1	12	1	12	26	...	...	15·38	76·28	71·59	
		42	Tilhar ...		18,446	...	...	...	1	...	...	9	9	...	9	...	9	23	1	...	73·91	69·56	70·86	
	Pilibhit ...	43	Pilibhit ...		31,554	1	...	...	...	...	1	9	10	1	9	1	9	13	...	...	15·3	85·4	78·4	
		44	Bisalpur ...		10,086	...	...	...	1	1	...	8	9	1	8	...	9	24	5	2	79·16	58·3	62·5	
			Divisional total	...	579,911	12	...	1	4	5	14	170	189	6	183	7	182	338	19	19	...	...	...	
ALLAHABAD.	Etawah ...	45	Etawah ...	Act II of 1916.	45,350	1	...	...	...	...	2	12	14	1	13	1	13	30	1	1	73·33	71·03	71·19	
	Cawnpore ...	46	Cawnpore ...		195,498	1	...	...	...	1	6	29	36	1	35	6	30	25	...	...	68	63·66	63·77	
	Fatehpur ...	47	Fatehpur ...		16,939	1	...	...	...	...	1	9	10	1	9	...	10	15	...	1	46·66	52·66	52·12	
	Farrukhabad	48	Farrukhabad-cum-Fatehgarh.		56,573	1	...	...	...	2	...	13	15	2	13	2	13	45	6	13	11	55	49	
	Allahabad ...	49	Allahabad ...		159,701	1	...	...	...	1	4	21	26	4	22	7	19	35	1	9	64·4	47·1	50	
			Divisional total	...	474,061	5	...	...	...	4	13	84	101	9	92	16	85	150	8	24	...	...	...	
JHANSI.	Banda ...	50	Banda ...	Act II of 1916.	21,061	1	...	...	...	2	...	13	15	2	13	...	15	32	8	...	43·7	46·4	46·0	
	Jhansi ...	51	Jhansi ...		58,236	1	...	...	...	1	2	14	17	1	16	2	15	22	...	3	63·64	65·51	63·40	
		52	Lalitpur ...		12,449	1	...	...	...	2	3	6	11	2	9	1	10	11	...	...	63·63	75·75	69·69	
		53	Mau ...		12,927	1	...	...	...	1	...	7	8	1	7	...	8	17	...	...	65	64	64	
		54	Orai ...		9,151	1	...	...	...	1	...	6	7	1	6	...	7	19	1	1	55·56	66·67	65·28	
	Jalaun ...	55	Kalpi ...		10,568	1	...	...	...	1	...	6	7	1	6	...	7	22	...	...	84·09	70·45	73·86	
		56	Kunch ...		16,480	...	...	...	1	1	...	7	8	1	7	...	8	13	...	...	92·30	59·34	63·46	
			Divisional total	...	140,872	6	...	...	1	9	5	59	73	9	64	3	70	136	9	4	...	...	...	

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March, 1918*—(continued).

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
BENARES.																							
Benares ...	57	Benares ...	Act II of 1916.	199,868	1	...	...	...	2	...	21	23	2	21	2	21	21	...	...	40·5	70·89	67·03	
Mirzapur ...	58	Mirzapur ...		55,304	...	...	...	1	2	...	12	14	2	12	2	12	14	4	4	14·28	69·04	58·09	
Jaunpur ...	59	Jaunpur ...		32,880	1	...	...	...	1	...	12	13	1	12	...	13	21	4	4	...	71·03	65·57	
Ghazipur ...	60	Ghazipur ...		22,165	1	...	...	...	2	...	13	15	2	13	...	15	44	13	...	25	45·6	42·8	
Ballia ...	61	Ballia ...		16,684	...	...	...	1	...	2	10	12	2	10	1	11	17	1	...	62·66	49·40	52·46	
		Divisional total...	...	326,901	3	...	...	2	7	2	68	77	9	68	5	72	117	22	8	...	...	...	
GORAKHPUR.																							
Gorakhpur	62	Gorakhpur ...	Act II of 1916.	*48,444	1	...	...	...	...	2	16	18	...	18	...	18	18	...	...	...	73·39	73·39	
Azamgarh ...	63	Azamgarh ...		10,834	...	...	...	1	1	1	9	11	1	10	1	10	16	1	1	75	73·29	73·43	
		Divisional total	...	*59,278	1	...	...	1	1	3	25	29	1	28	1	28	34	1	1	...	...	...	

Kumaun.	Almora ...	64	Almora ...	Act II of 1916.	7,745	1	...	...	...	2	9	11	...	11	1	10	13	1	1	...	62·18	62·18
	Naini Tal	65	Naini Tal ...		16,788	...	...	...	1	2	3	5	10	3	7	5	5	14	...	...	19·05	80·61	62·14
		66	Kashipur ...		12,773	1	...	...	...	...	2	10	12	1	11	...	12	24	1	...	58·6	60·4	65·2
			Divisional total	...	37,306	2	..	1	2	7	24	33	4	29	6	27	51	2	1	...	...	...	
Lucknow.	Lucknow...	67	Lucknow ...		†231,107	1	..	..	1	5	11	17	3	14	4	13	28	...	...	76	68	69	
	Unao ...	68	Unao ...		11,809	1	...	...	...	2	10	12	1	11	...	12	16	1	...	50·00	74·43	72·40	
	Rae Bareli	69	Rae Bareli ...		17,329	1	...	...	...	2	10	12	1	11	...	12	22	...	...	36·36	70·66	67·80	
	Sitapur ...	70	Sitapur ...	Act II of 1916.	19,856	1	...	...	2	...	9	11	2	9	1	10	23	...	1	15·21	68·59	56·12	
		71	Khairabad ...		12,769	1	...	...	1	...	10	11	1	10	...	11	40	12	9	...	42·75	38·86	
	Hardoi ...	72	Hardoi ...		13,855	1	...	...	2	...	9	11	2	9	1	10	23	1	7	19·07	75·36	65·21	
		73	Shahabad ...		19,545	...	...	...	1	1	1	9	11	1	10	...	11	19	...	2	68·42	66·84	67·1
		74	Sandila ...		15,241	1	...	...	...	1	1	9	11	1	10	...	11	19	...	...	31·5	65·2	62·2
	Kheri ...	75	Lakhimpur ...		11,431	1	..	...	...	2	...	‡3	5	2	3	..	5	20	...	14	30·1	81·6	61·0
			Divisional total	...	352,942	8	...	..	1	10	11	80	101	14	87	6	95	210	14	33	...	...	...
Fyzabad.	Fyzabad ...	76	Fyzabad ...	Act II of 1916.	62,567	1	...	...	...	1	1	14	16	1	15	1	15	20	...	1	20	67·81	65
		77	Tanda ...		19,378	1	...	...	...	...	2	10	12	..	12	...	12	21	1	...	...	67	67
	Gonda	78	Gonda ...		12,567	1	...	..	...	1	...	10	11	1	10	1	10	24	8	...	12·5	37·5	35·2
		79	Balrampur ...		13,937	1	...	...	...	...	2	10	12	...	12	...	12	17	...	...	...	77·45	77·45

* Increase in population is due to revision of municipal boundaries during the year.

† Decrease in population is due to revision of municipal boundaries.

‡ The sanctioned constitution of the board is of 8 elected members ; but non-Muslims did not stand for election.

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March, 1918*—(concluded).

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
FYZABAD—(concluded).																							
Bahraich ...	80	Bahraich ...	Act II of 1916.	26,907	1	...	...	...	1	1	11	13	1	12	1	12	15	...	....	...	74·87	74·87	
Sultanpur ...	81	Sultanpur ...		9,519	1	...	...	...	...	...	11	11	...	11	...	11	18	4	...	...	47·98	47·98	
Partabgarh	82	Bela (Partabgarh).		6,300	...	...	1	...	...	...	9	9	...	9	...	9	14	1	...	...	67·90	67·90	
Bara Banki	83	Nawabganj (Bara Banki).		14,127	1	...	...	...	1	...	10	11	1	10	1	10	17	3	3	...	86·97	86·97	
		Divisional total ..	...	165,302	7	...	1	...	4	6	85	95	4	91	4	91	146	17	4	...	...	...	
		GRAND TOTAL...	...	2,966,314	60	...	2	21	64	87	858	1,009	81	928	77	932	1,721	110	117	...	...	...	

STATEMENT No. II.

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates				
				Octroi				
				(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting, and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT. Dehra Dun	Dehra ...	1	71,446	34,013	2,948	3,860	3,992	3,756
	Mussooree ...	2	1,62,635	...	...	...	...	...
Saharanpur	Saharanpur ...	3	30,040	50,486	3,798	1,916	6,299	11,400
	Hardwar Union	4	41,706	25,776	299	1,648	3,588	1,255
	Deoband ...	5	19,125	...	...	...	...	...
	Roorkee ...	6	16,374	...	...	...	...	...
Muzaffarnagar.	Muzaffarnagar...	7	10,749	...	...	...	...	...
	Kairana ...	8	3,546	...	...	...	...	...
Meerut ...	Meerut ...	9	67,244	1,01,373	248	10,477	22,496	14,398
	Ghaziabad ...	10	*12,945	...	...	...	...	...
	Hapur ...	11	19,703	15,341	445	536	3,488	1,636
Bulandshahr	Bulandshahr ...	12	9,452	...	...	...	...	...
	Khurja ...	13	24,552	16,876	...	749	3,188	2,006
	Sikandrabad ...	14	20,378	...	...	...	...	...
	Divisional total ...		5,09,895	2,43,865	7,738	19,186	43,051	34,451
AGRA. Aligarh ...	Koil (Aligarh)	15	1,25,497	49,957	16,998	4,203	7,958	6,016
	Hathras ...	16	35,416	24,421	...	1,332	4,490	5,626
	Atrauli ...	17	5,650	...	...	...	...	...
	Sikandra Rao...	18	6,497	...	...	...	...	...
Muttra ...	Muttra ...	19	37,634	41,711	2,521	3,662	8,389	7,983
	Brindaban ...	20	9,467	14,113	131	1,093	2,035	1,097

* Decrease of Rs. 2,844 is due to subsequent adjustments.

and taxes.

(f)	(g)	(h)	(i)		Serial number of municipality.
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.	Total.	
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
4,144	27,116	2,531	...	82,360	1
...	...	...	...	...	2
5,137	17,723	2,375	...	99,134	3
700	7,738	1,992	...	42,996	4
...	...	...	...	...	5
...	...	...	...	...	6
...	...	...	...	...	7
...	...	...	...	...	8
8,908	48,293	3,833	2,150	2,12,176	9
...	...	...	...	...	10
765	4,786	753	...	27,750	11
...	...	...	...	...	12
771	5,851	679	...	30,120	13
...	...	...	...	...	14
20,425	1,11,507	12,163	2,150	4,94,536	...
3,227	14,305	11,682	78	1,14,424	15
1,944	1,445	1,711	...	40,969	16
...	...	...	...	...	17
...	...	...	...	...	18
3,147	16,495	6,999	12	90,925	19
358	3,890	627	25	23,369	20

Serial number of municipality.	Municipal rates and taxes—						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
1	...	...	...	...	...	...	6,162
2	55,960	6,677	...	87,100	37,679	...	27,960
3	2,350	...	...	....	...	...	...
4	...	...	...	...	...	...	...
5	4,681	109	13,659	...	...	...	...
6	9,842	70	3,077	...	...	...	...
7	10,034	287	14,927	...	...	...	...
8	...	...	...	...	...	...	...
9	24,657	...	...	...	...	...	...
10	3,315	...	532	12,100	...	...	...
11	...	...	10,053	...	...	...	...
12	5,600	...	759	16,649	...	...	...
13	...	...	...	...	...	...	...
14	3,637	...	80	17,481	...	...	...
...	1,20,076	7,143	43,087	1,33,330	37,679	...	34,122
15	...	...	1,006	...	...	...	...
16	...	1,072	12,984	...	...	...	...
17	...	...	63	...	...	...	...
18	...	...	73	...	...	...	...
19	...	...	142	...	18,290	...	...
20	...	...	186	...	...	...	...

(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	....	....	88,522	1
...	...	...	...	...	7,852	...	2,23,228	2
...	...	...	...	...	...	...	1,01,484	3
...	...	...	...	31,538	...	...	74,534	4
...	...	...	...	...	...	...	18,449	5
...	6,128	...	...	...	...	...	19,117	6
...	...	...	...	...	...	...	25,248	7
...	11,592	...	...	...	...	...	11,592	8
...	...	...	...	...	...	...	2,36,833	9
...	...	...	...	...	...	...	15,947	10
...	...	...	...	...	...	...	37,803	11
...	...	...	...	...	...	...	23,008	12
...	...	...	...	...	...	...	30,120	13
...	...	...	...	...	...	...	21,198	14
...	17,720	...	...	31,538	7,852	...	9,27,083	...
...	...	...	...	...	...	...	1,15,430	15
...	...	...	...	...	...	...	55,025	16
...	9,690	...	...	...	...	...	9,753	17
...	9,827	...	...	...	...	...	9,900	18
...	...	...	...	...	...	...	1,09,357	19
...	...	...	...	...	...	..	23,555	20

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources—		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,110	1,926	112	...	3,148
2	129	...	...	...	129
3	1,205	1,052	110	...	2,367
4	1,695	583	61	262	2,601
5	611	22	63	...	696
6	336	568	...	162	1,066
7	740	29	149	...	918
8	506	...	31	...	537
9	437	3,014	178	...	3,629
10	923	60	27	30	1,040
11	337	91	85	...	513
12	704	1,074	...	45	1,823
13	883	332	...	172	1,377
14	416	660	35	116	1,227
...	10,032	9,401	851	787	21,071
15	821	381	178	...	1,380
16	741	307	64	...	1,112
17	417	60	24	...	501
18	471	70	...	...	541
19	1,179	2,145	...	294	3,618
20	892	182	...	61	1,135

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* [rest houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
4,234	818	463	127	...	2,438	...	1
4,014	1,822	104	949	1,199	3,248	...	2
5,094	649	5,029	...	163	6,606	...	3
7,839	525	1,089	...	...	292	...	4
1,328	20	255	...	...	276	...	5
4,679	428	846	...	...	5,545	...	6
1,388	735	1,520	...	...	3,131	...	7
330	9	65	...	...	504	...	8
8,899	4,286	16,215	486	...	23,245	...	9
5,824	813	730	...	...	357	...	10
1,400	131	5,424	...	...	145	...	11
4,813	861	1,641	...	...	925	...	12
3,088	19	1,500	...	...	1,683	...	13
946	187	2,655	...	...	907	...	14
53,876	11,303	37,536	1,562	1,362	49,302	...	...
3,721	6,315	10,250	1,046	...	7,089	...	15
13,034	248	2,525	288	...	175	...	16
893	46	998	115	...	813	...	17
83	75	381	23	...	1,917	...	18
8,914	613	1,418	...	...	1,644	...	19
1,338	3	560	...	...	1,089	...	20

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,729	...	...	239	2,461	52,936
2	5,678	82	...	...	7,082	95,467
3	...	100	123	210	2,132	1
4	...	41	...	20	...	638
5	...	...	109	...	229	880
6	...	20	...	...	656	...
7	...	39	...	466	866	543
8	...	51	549	...	...	201
9	53,690	202	...	466	8,800	...
10	...	24	...	...	679	...
11	...	34	...	...	1,051	...
12	...	54	...	...	...	...
13	...	38	...	...	382	18
14	...	12	...	...	1,059	...
...	62,097	697	781	1,401	25,397	1,50,684
15	...	42	...	...	...	227
16	...	56	...	168	1,912	...
17	...	...	...	...	...	...
18	...	8	...	2	...	123
19	...	44	...	...	1,561	...
20	...	9	...	...	...	4,789

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
995	...	...	...	...	67,440	1
716	1,291	...	...	...	1,21,652	2
1,342	8,313	...	...	...	29,762	3
1,006	1,161	...	...	...	12,611	4
426	438	...	...	...	3,961	5
451	332	...	...	...	12,957	6
730	14	...	...	...	9,432	7
142	28	...	...	...	1,879	8
1,305	1,380	...	...	...	1,18,974	9
58	172	...	...	...	8,657	10
183	532	...	...	...	8,900	11
495	184	...	...	...	8,973	12
438	...	...	...	...	7,166	13
167	...	...	...	...	5,933	14
8,454	13,845	...	...	...	4,18,297	...
1,134	12,055	...	...	...	41,879	15
685	1,156	350	...	...	20,597	16
81	682	...	...	...	3,628	17
71	17	...	...	...	2,700	18
1,544	...	...	...	...	15,738	19
711	...	...	...	...	8,499	20

	Serial number of municipality.	Grants and contributions (for general and special						
		From Government.			From local funds.			From
		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
	3	42	43	44	45	46	47	48
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	1	47,177	1,250	...	330	240	...	...
..	2	55,258	2,400	...	...	96	...	...
..	3	870	3,220	1,000	...	...	650	...
n	4	50,000	1,490	385	...	...	...	...
..	5	390	1,300	...	...	...	...	...
..	6	...	720	390	...	...	...	...
..	7	...	1,440	390	900	...	...	...
..	8	...	1,300	...	...	...	...	...
..	9	1,621	6,005	...	...	3,000	...	...
..	10	...	625	...	...	...	...	...
..	11	...	1,055	...	...	...	...	...
..	12	...	1,345	...	...	...	...	...
..	13	...	1,730	...	...	...	...	...
..	14	341	1,055	...	100	...	...	...
al	...	1,55,657	24,935	2,165	1,330	3,336	650	...
)	15	...	3,555	...	...	...	...	...
..	16	...	2,165	...	...	...	...	...
..	17	...	1,250	...	...	...	...	...
..	18	...	720	...	...	...	...	...
..	19	40,000	3,125	270	...	...	...	...
..	20	...	1,010	...	...	...	...	1,097

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	48,997	2,330	933	3,263	2,11,370	1
...	...	57,754	1,01,173	5,373	1,06,546	5,09,309	2
...	...	5,740	157	3,867	4,024	1,43,377	3
...	...	51,875	...	538	538	1,42,159	4
...	...	1,690	60	251	311	25,107	5
...	...	1,110	...	2,558	2,558	36,808	6
...	...	2,730	402	147	549	38,877	7
...	...	1,300	...	12	12	15,320	8
825	...	11,451	908	2,588	3,496	3,74,383	9
...	...	625	11	1,035	1,046	27,315	10
...	...	1,055	...	2,082	2,082	50,353	11
...	...	1,345	39	27	66	35,215	12
...	...	1,730	85	902	987	41,380	13
...	...	1,496	30	754	784	30,638	14
825	...	1,88,898	1,05,195	21,067	1,26,262	16,81,611	...
...	...	3,555	321	...	321	1,62,565	15
245	...	2,410	44	4,631	4,675	83,819	16
...	...	1,250	...	363	363	15,495	17
...	...	720	...	267	267	14,128	18
...	...	43,395	...	21,637	21,637	1,93,745	19
...	...	2,107	311	38	349	35,645	20

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...
2	...	...	...	...	...	1,151
3	...	...	...	...	1,500	650
4	...	...	...	...	...	412
5	3	...	...	...	73	...
6	...	...	...	...	...	...
7	...	...	...	...	...	...
8	...	...	...	...	...	...
9	...	...	...	...	...	1,773
10	...	...	...	...	...	...
11	...	...	...	...	...	188
12	...	...	...	...	...	...
13	...	...	...	...	...	...
14	39	...	...	...	...	...
...	42	...	...	...	1,573	4,174
15	...	...	...	...	...	...
16	...	...	...	...	...	...
17	...	...	...	...	...	358
18	...	...	...	...	...	63
19	...	...	...	...	...	...
20	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31st March, 1918.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
200	200	2,11,570	2,83,016	2 14 6	6 15 9	1	Dehra ...	Dehra Dūn	Meerut.
3,202	4,353	5,13,662	6,76,297	12 13 0	29 3 9	2	Mussooree ...		
685	2,835	1,46,212	1,76,252	1 9 9	2 4 6	3	Saharanpur ...	Saharanpur	
2,435	2,847	1,45,006	1,86,712	2 9 6	4 15 3	4	Hardwar Union		
13,281	13,357	38,464	57,589	0 15 9	1 5 6	5	Deoband ...		
270	270	37,078	53,452	1 6 0	2 10 6	6	Roorkee ...		
...	...	38,877	49,626	1 1 0	1 3 6	7	Muzaffarnagar	Muzaffarnagar.	
2,599	2,599	17,919	21,465	0 11 6	0 15 0	8	Kairana ...		
6,960	8,733	3,83,116	4,50,360	2 0 6	3 3 6	9	Meerut ...	Meerut ...	
560	560	27,875	40,820	1 6 6	2 6 9	10	Ghaziabad ...		
...	188	50,541	70,244	1 15 6	2 10 0	11	Hapur ...		
1,996	1,996	37,211	46,663	1 3 0	1 13 0	12	Bulandshahr ...	Bulandshahr	
786	786	42,166	66,718	1 1 6	1 8 3	13	Khurja ...		
90	129	30,767	51,145	1 2 0	1 10 0	14	Sikandrabad ...		
33,064	38,853	17,20,464	22,30,359	2 6 3	4 5 6	...	Divisional total.		
...	...	1,62,565	2,88,062	1 12 0	2 7 3	15	Koil (Aligarh)	Aligarh ...	Agra.
...	...	83,819	1,19,235	1 7 3	2 3 6	16	Hathras ...		
...	358	15,353	21,503	0 10 0	0 15 9	17	Atrauli ...		
31	94	14,222	20,719	0 15 9	1 6 3	18	Sikandra Rao...		
739	739	1,94,484	2,32,118	1 14 0	3 5 3	19	Muttra ...	Muttra ...	
...	...	35,645	45,112	1 4 6	1 15 0	20	Brindaban ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates				
				(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*). Agra ...	Agra ...	21	4,79,171	1,67,805	17,974	19,037	21,337	11,258
	Firozabad ...	22	1,723	...	...	...	...	...
Mainpuri ...	Mainpuri ...	23	6,095	...	...	...	...	...
Etah ...	Etah ...	24	8,501	...	...	...	...	...
	Soron ...	25	20,408	...	...	...	...	...
	Kasganj ...	26	20,269	7,150	728	1,090	4,237	3,910
	Jalesar ...	27	11,697	...	...	...	...	...
	Divisional total ...	...	7,63,025	3,05,157	38,352	30,417	48,446	35,896
ROHILKHAND. Bareilly ...	Bareilly ...	28	84,390	93,789	11,530	12,872	25,936	20,366
Bijnor ...	Bijnor ...	29	7,154	...	...	...	...	...
	Chandpur ...	30	12,133	...	...	...	...	...
	Dhampur ...	31	12,813	...	...	...	...	...
	Nagina ...	32	10,195	...	...	...	...	...
	Najibabad ...	33	4,882	...	...	...	...	...
Budaun ...	Budaun ...	34	37,698	23,180	1,889	2,034	2,833	7,261
	Ujhani ...	35	5,971	...	...	...	...	...
	Sahaswan ...	36	9,590	...	...	...	...	...
Moradabad...	Moradabad ...	37	57,355	52,844	6,382	3,231	13,628	10,475
	Chandausi ...	38	14,700	13,292	400	779	3,438	5,805
	Amroha ...	39	21,972	...	...	...	...	...
	Sambhal ...	40	17,139	...	...	...	...	...
Shahjahanpur.	Shahjahanpur...	41	26,435	28,243	3,650	2,365	8,655	14,445
	Tilhar	42	16,114	4,771	720	200	2,768	3,117

and taxes.

Octroi.					Serial number of municipality.	Na
(f)	(g)	(h)	(i)	Total.		
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.			
10	11	12	13	14	3	
Rs.	Rs.	Rs.	Rs.	Rs.		
7,901	84,002	18,722	8	3,48,044	21	
...	...	...	...	...	22	
...	...	...	...	...	23	
...	...	...	...	...	24	
...	...	...	...	...	25	
1,019	5,417	2,166	...	25,717	26	
...	...	...	...	...	27	
17,596	1,25,554	41,907	123	6,43,448	...	
2,350	38,979	6,062	278	2,12,162	28	
...	...	...	...	...	29	
...	...	...	...	...	30	
...	...	...	...	...	31	
...	...	...	...	...	32	
...	...	...	...	...	33	
213	14,912	480	1,331	54,133	34	
...	...	...	...	...	35	
...	...	...	...	...	36	
5,062	44,760	1,280	44	1,37,706	37	
1,905	6,244	5,525	...	37,388	38	
...	...	...	...	...	39	
...	...	...	...	...	40	
1,369	16,176	1,973	71	76,947	41	
511	5,898	641	...	18,626	42	

Serial number of municipality.	Municipal rates						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	69,444	12,056	...	...	1,03,517	...	6,092
22	...	351	80	...	...	...	...
23	...	...	174	...	...	...	...
24	...	122	243	...	...	...	...
25	...	...	95	...	...	...	...
26	...	178	1,008	...	...	...	...
27	...	138	...	...	...	...	...
...	69,444	13,917	16,054	...	1,21,807	...	6,092
28	6,022	...	4,300	...	...	...	...
29	...	...	...	...	...	...	...
30	...	357	501	...	...	...	...
31	...	...	...	...	...	...	...
32	...	...	204	...	...	...	...
33	...	...	330	...	...	...	...
34	131	3	538	...	...	...	...
35	...	...	...	...	...	...	...
36	...	...	...	...	...	...	...
37	25,940	3,805	61	...	...	...	3,177
38	...	719	945	13,344	...	...	...
39	...	...	...	...	...	...	...
40	...	...	...	...	...	...	...
41	1,020	...	3,017	...	...	...	...
42	...	...	1,056	...	...	...	...

uded).

...tage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.	Na...
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	...	...	...	5,39,153	21	A...
...	17,067	...	...	...	...	...	17,498	22	Fi...
...	11,010	...	...	...	...	...	11,184	23	M...
...	10,770	...	...	...	...	...	11,135	24	Et...
...	11,243	...	...	...	...	...	11,338	25	So...
...	...	...	...	...	...	...	26,903	26	Ka...
...	11,201	...	...	...	...	...	11,339	27	Jà...
...	80,808	...	...	...	...	...	9,51,570	...	Di...
...	...	...	...	...	...	...	2,22,484	28	Ba...
...	13,803	...	...	...	...	...	13,803	29	Bij...
...	7,223	...	...	...	...	...	8,081	30	Ch...
...	8,581	...	...	...	...	...	8,581	31	Dh...
..	17,551	...	...	...	...	...	17,755	32	Na...
...	18,718	...	...	...	...	...	19,048	33	Na...
...	...	...	...	...	...	...	54,800	34	Bu...
...	9,278	...	...	...	...	...	9,278	35	Ujl...
...	9,916	...	...	...	...	...	9,916	36	Sah...
...	...	...	...	...	...	...	1,70,689	37	Mor...
...	...	...	...	...	...	...	52,396	38	Cha...
...	32,926	...	...	...	...	...	32,926	39	Am...
...	32,288	...	...	...	...	...	32,288	40	Sam...
...	...	...	...	...	...	...	80,984	41	Shal...
...	...	...	...	...	...	...	19,682	42	Tilh...

Serial number of municipality.	Realizations under special Acts.				
			From other sources.		
	From pounds.	From hackney carriages.	From licences for the sale of spirits and drugs.	From other sources.	Total.
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
21	1,979	1,421	163	210	3,773
22	445	163	47	...	655
23	775	252	...	106	1,133
24	978	...	60	...	1,038
25	654	...	5	...	659
26	850	...	94	29	973
27	584	...	15	...	599
...	10,786	4,981	650	700	17,117
28	1,131	2,393	...	607	4,131
29	443	...	75	...	518
30	364	...	...	37	401
31	390	...	49	...	439
32	421	...	...	...	421
33	1,933	...	56	...	1,989
34	890	423	...	28	1,341
35	632	...	...	...	632
36	676	...	30	...	706
37	974	1,281	...	118	2,373
38	522	117	261	9	909
39	450	118	79	43	690
40	854	66	...	78	998
41	1,209	1,142	153	...	2,504
42	460	93	...	26	579

Revenue derived from municipal property and powers apart from taxation.								
Rents of lands, houses, *sarais* [rest houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.	
28	29	30	31	32	33	34	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
43,992	105	9,848	...	....	4,453	...	21	A
457	4	256	...	...	1,243	...	22	B
1,322	...	726	...	...	630	...	23	M
4,898	1,255	1,849	...	..	914	...	24	B
1,138	80	1,862	21	...	276	...	25	S
1,548	75	4,340	...	...	831	...	26	
1,260	402	410	...	...	363	...	27	J
82,598	9,221	35,423	1,493	...	21,437	...	...	I
21,212	6,043	15,733	19,157	...	14,855	...	28	B
2,688	355	905	...	...	54	...	29	B
927	50	304	...	...	50	...	30	C
934	30	654	...	...	56	...	31	B
845	100	475	...	...	359	...	32	N
1,793	330	297	...	...	242	...	33	N
25,343	996	5,183	...	...	1,919	...	34	B
5,853	5,552	205	...	...	250	...	35	U
5,510	70	1,842	...	...	325	...	36	S
10,212	2,497	18,496	...	...	1,196	...	37	M
3,463	340	1,094	...	...	300	...	38	C
750	41	454	...	...	618	...	39	A
792	39	1,250	...	...	619	...	40	S
1,280	1,023	4,509	966	...	46,582	...	41	S
6,217	38	3,193	...	...	264	...	42	T

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous
3	35	35(a)	35(b)	35(c)	35(d)	35(e)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	45,311	191	...	...	467	...
22	...	83	...	405	52	1,243
23	...	9	...	...	...	...
24	...	60	...	1,692	...	...
25	...	72	1,204	...	...	...
26	...	20	...	...	652	685
27	...	48	...	120	...	...
...	45,311	642	1,204	2,387	4,644	7,067
28	...	189	...	...	1,898	...
29	...	31	...	...	...	...
30	...	7	...	...	...	...
31	...	26	...	...	...	...
32	...	29	...	...	...	...
33	...	37	...	...	...	...
34	...	18	...	...	225	...
35	...	11	...	154	563	110
36	...	15	...	...	...	98
37	...	76	...	148	2,397	...
38	...	...	...	...	...	...
39	...	54	...	167	272	165
40	...	46	2	...	...	...
41	...	33	...	...	...	...
42	...	1	...	1,982	...	...

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,876	...	...	...	...	1,07,234	21
149	...	...	...	...	3,892	22
159	123	...	...	...	2,969	23
297	305	...	...	...	11,270	24
1,046	106	...	...	...	5,805	25
550	930	...	...	...	9,631	26
430	160	...	...	...	3,193	27
9,724	15,534	350	...	...	2,37,035	...
1,903	433	...	...	...	81,423	28
261	65	...	...	...	4,359	29
50	41	...	...	...	1,429	30
73	...	...	...	...	1,773	31
62	108	...	...	...	1,978	32
216	189	...	...	...	3,104	33
1,118	236	...	...	...	35,038	34
799	18	...	...	...	13,515	35
247	91	...	...	...	8,198	36
1,223	1,494	...	...	...	37,739	37
464	...	...	...	...	5,661	38
172	52	...	...	...	2,745	39
187	61	...	...	...	2,996	40
767	228	...	...	...	55,388	41
460	...	...	...	...	12,155	42

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	16,737	7,740	...	2,900	...	...	...
22	10,000	770	390	...	...	...	...
23	...	1,105	...	...	...	...	...
24	235	630	...	300	...	...	107
25	...	...	...	...	...	...	...
26	...	1,010	...	...	...	...	...
27	...	960	...	...	...	...	...
...	66,972	24,040	660	3,200	...	...	1,204
28	...	15,097	2,450	2,154	...	...	...
29	...	1,200	...	25	...	...	...
30	...	915	...	39	...	...	...
31	...	530	...	42	...	...	...
32	...	1,300	...	44	...	...	...
33	...	1,345	130	439	...	...	...
34	29	2,355	670	...	...	...	...
35	350	575	...	...	...	...	...
36	...	1,395	...	...	...	...	...
37	1,13,600	5,240	...	...	...	...	...
38	...	1,200	390	...	...	...	...
39	...	3,075	191	...	...	...	...
40	...	3,365	...	...	...	...	...
41	...	3,845	...	100	...	...	...
42	...	1,155	...	...	...	...	...

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	27,377	9,130	5,053	14,183	6,91,720	21
...	...	11,160	151	1,196	1,347	34,552	22
...	...	1,105	...	888	888	17,279	23
...	180	1,452	50	2,179	2,229	27,124	24
...	...	...	...	551	551	18,358	25
...	...	1,010	...	300	300	38,817	26
...	...	960	...	1,127	1,127	17,218	27
245	180	96,501	10,007	38,230	48,237	13,50,460	...
...	...	19,701	2,733	29,535	32,268	3,60,007	28
...	...	1,225	79	1,858	1,937	21,842	29
...	...	954	...	726	726	11,591	30
...	...	572	25	11,833	11,858	23,223	31
...	...	1,344	126	923	1,049	22,547	32
...	...	1,914	...	3,911	3,911	29,966	33
...	...	3,054	24	1,728	1,752	95,985	34
...	...	925	56	1,055	1,111	25,461	35
...	...	1,395	130	451	581	20,796	36
...	...	1,18,840	24	2,525	2,549	3,32,190	37
...	...	1,590	28	11,713	11,741	72,297	38
...	...	3,266	32	2,515	2,547	42,174	39
...	...	3,365	...	1,685	1,685	41,332	40
...	...	3,945	...	2,646	2,646	1,45,467	41
...	...	1,155	...	263	263	33,834	42

Serial number of municipality.	Extraordinary and debt.					
		Loans.			Advances.	
	Sale-proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	...	3,50,000	...	...	...	238
22	...	...	...	...	...	...
23	...	...	...	...	...	...
24	...	...	...	...	...	...
25	...	...	...	...	...	...
26	...	...	...	...	...	...
27	...	...	...	...	...	15
...	...	3,50,000	...	...	...	674
28	...	...	...	...	...	...
29	...	...	...	...	...	112
30	...	...	...	...	...	...
31	...	...	...	...	...	...
32	...	...	...	...	...	...
33	...	...	...	...	...	7
34	...	...	...	...	...	...
35	...	...	...	...	...	47
36	...	...	...	...	40	1,634
37	...	...	...	...	...	...
38	...	...	...	...	...	...
39	...	...	...	...	...	...
40	...	...	...	...	...	...
41	...	...	...	...	...	...
42	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31st March, 1918—(continued).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
13,445	3,63,683	10,55,403	15,34,574	3 4 9	3 11 9	21	Agra ...	Agra ...	Agra—(*concluded*).
...	...	34,552	36,275	1 4 6	2 8 9	22	Firozabad ...		
...	...	17,279	23,374	0 11 0	1 1 0	23	Mainpuri ...	Mainpuri ...	
...	...	27,124	35,625	1 8 6	3 11 9	24	Etah ...	Etah ...	
193	193	18,546	38,954	0 15 9	1 9 6	25	Soron ...		
...	...	38,817	59,086	1 9 3	2 5 9	26	Kasganj ...		
...	15	17,233	28,930	0 13 9	1 4 9	27	Jalesar ...		
14,408	3,65,082	17,15,542	24,83,567	2 2 3	3 0 6	...	Divisional total.		
1,188	1,188	3,61,195	4,45,585	1 14 3	3 1 0	28	Bareilly ...	Bareilly ...	Rohilkhand.
...	112	21,954	29,108	0 12 9	1 2 9	29	Bijnor ...		
...	...	11,591	23,724	0 11 0	0 15 9	30	Chandpur ...		
...	...	23,223	36,036	1 2 3	1 2 3	31	Dhampur ...	Bijnor ...	
114	114	22,661	32,856	0 14 6	1 2 6	32	Nagina ...		
103	110	30,076	34,958	1 0 6	1 10 0	33	Najibabad ...		
...	...	95,985	1,33,683	1 7 0	2 8 3	34	Budaun ...		
...	47	25,508	31,479	1 2 0	3 1 3	35	Ujhani ...	Budaun ...	
...	1,674	22,470	32,060	0 8 9	1 2 9	36	Sahaswan ...		
...	...	3,32,190	3,89,545	2 1 9	4 1 6	37	Moradabad ...		
40	40	72,337	87,037	2 5 9	2 12 9	38	Chandausi ...	Moradabad	
...	...	42,174	64,146	0 12 6	0 15 9	39	Amroha ...		
...	...	41,332	58,471	0 11 6	0 14 6	40	Sambhal ...		
352	352	1,45,819	1,72,254	1 2 0	2 0 6	41	Shahjahanpur ...	Shahjahanpur.	
40	40	33,874	49,988	1 1 0	1 13 3	42	Tilhar ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal (a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND (*concluded*).								
Pilibhit ...	Pilibhit ...	43	48,231	14,771	1,077	2,479	3,222	3,810
	Bisalpur ...	44	7,837	...	...	...	...	...
	Divisional total ...	...	3,94,609	2,30,890	25,648	23,960	60,480	65,279
ALLAHABAD.								
Etawah ...	Etawah ...	45	15,818	28,150	1,907	1,965	7,202	5,366
Cawnpore ...	Cawnpore ...	46	6,38,576	...	26,495	...	...	...
Fatehpur ...	Fatehpur ...	47	28,616	...	...	...	...	...
Farrukhabad	Farrukhabad-*cum*-Fatehgarh.	48	28,389	37,654	2,707	4,575	8,342	6,342
Allahabad ...	Allahabad ...	49	3,24,838	1,21,021	11,308	14,326	20,951	18,604
	Divisional total ...	...	10,36,237	1,86,825	42,417	20,866	36,495	30,312
JHANSI.								
Banda ...	Banda ...	50	9,173	16,121	702	948	1,809	3,079
Jhansi ...	Jhansi ...	51	11,598	38,513	4,771	1,798	5,232	4,577
	Lalitpur ...	52	*6,852	...	...	...	...	...
	Mau ...	53	9,401	...	...	...	...	...
Jalaun ...	Orai ...	54	950	...	...	...	...	...
	Kalpi ...	55	1,549	...	...	...	...	...
	Kunch ...	56	7,889	...	...	...	...	...
	Divisional total ...	...	47,412	54,634	5,473	2,746	6,541	7,656
BENARES.								
Benares ...	Benares ...	57	51,493	1,93,266	8,698	21,268	42,032	17,094
Mirzapur ...	Mirzapur ...	58	41,822	44,404	2,092	12,099	5,583	5,846
Jaunpur ...	Jaunpur ...	59	11,001	19,389	2,327	4,355	3,380	2,434
Ghazipur ...	Ghazipur ...	60	18,548	13,139	1,233	1,520	3,431	1,630
Ballia ...	Ballia ...	61	14,122	...	...	...	...	...
	Divisional total ...	...	1,36,986	2,70,198	14,350	39,242	54,426	27,004

* A difference of Rs. 5 as compared with the closing balance for the year 1916-17 is due to an adjustment.

rates and taxes.					
Octroi.					
(f)	(g)	(h)	(i)		Serial number of municipality.
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.	Total.	
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
1,673	11,045	2,052	...	40,129	43
...	...	...	...	...	44
13,083	1,38,614	18,013	1,724	5,77,091	...
1,389	25,049	5,398	70	76,496	45
...	...	...	...	26,495	46
...	...	...	...	...	47
...	1,111	...	...	60,731	48
7,732	53,980	6,584	3,326	2,57,832	49
9,121	80,140	11,982	3,396	4,21,554	...
925	8,284	689	...	32,057	50
3,494	22,302	2,623	177	83,487	51
...	...	...	...	...	52
...	...	...	...	...	53
...	...	...	...	...	54
...	...	...	...	...	55
...	...	...	...	...	56
4,419	30,586	3,312	177	1,15,544	...
6,861	34,191	11,473	2,007	3,36,890	57
1,756	28,779	...	81	1,00,640	58
1,219	16,931	821	384	51,240	59
819	4,730	635	245	27,382	60
...	...	...	...	...	61
10,655	84,631	12,929	2,717	5,16,152	...

Serial number of municipality.	Municipal rates and						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43	...	...	1,919	...	...	...	...
44	...	...	...	...	...	...	...
...	33,113	4,884	12,866	13,344	...	...	3,177
45	...	173	574	...	...	...	240
46	89,555	35,918	...	...	1,52,548	...	2,752
47	...	149	...	...	...	...	...
48	...	2,029	4,768	...	...	...	...
49	63,237	14,182	2,647	...	1,02,212	...	3,316
...	1,52,792	52,451	7,989	...	2,54,760	...	6,308
50	...	...	541	...	...	...	...
51	5,378	1,236	932	...	6,288	...	...
52	...	...	1,482	...	...	...	...
53	...	...	2,123	...	...	...	...
54	1,861	...	1,931	...	...	...	...
55	...	...	2,600	...	...	...	...
56	1,823	...	1,831	...	...	...	...
...	9,062	1,236	11,440	...	6,288	...	...
57	35,932	7,036	...	...	1,16,438	...	...
58	...	...	...	...	...	...	...
59	552	527	552	284	...	...	...
60	...	60	187	...	...	...	...
61	...	...	...	...	...	...	...
...	36,484	7,623	739	284	1,16,438	...	...

taxes—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	42,048	43
...	6,293	...	...	...	...	...	6,293	44
...	1,56,577	...	...	...	...	...	8,01,052	...
...	...	...	...	...	...	...	77,483	45
...	...	5,84,841	90,543	...	...	...	9,82,652	46
...	13,679	...	...	...	...	...	13,828	47
...	...	...	...	...	...	...	67,528	48
...	...	...	...	...	...	...	4,43,426	49
...	13,679	5,84,841	90,543	...	...	...	15,84,917	...
...	...	...	...	...	...	...	32,598	50
...	...	...	...	...	...	...	97,321	51
...	5,976	...	...	...	...	...	7,458	52
...	7,408	...	...	...	...	...	9,531	53
...	5,052	...	...	...	...	...	8,844	54
...	2,125	...	...	...	...	...	4,725	55
...	7,404	...	...	...	...	...	11,058	56
...	27,965	...	...	...	...	...	1,71,535	...
...	...	...	...	30,830	...	...	5,27,126	57
...	...	...	...	...	...	...	1,00,640	58
...	...	...	...	...	...	...	53,155	59
...	...	...	...	...	...	...	27,629	60
...	8,828	...	...	...	...	...	8,828	61
...	8,828	...	...	30,830	...	...	7,17,378	...

	Serial number of municipality.	Realizations under special Acts.				
		From pounds.	From hackney carriages.	From other sources.		Total.
				From licences for the sale of spirits and drugs.	From other sources.	
	3	24	25	26	26(a)	27
		Rs.	Rs.	Rs.	Rs.	Rs.
..	43	1,270	578	255	....	2,103
..	44	333	...	116	...	449
al	...	12,952	6,211	1,074	946	21,183
..	45	2,523	353	186	39	3,101
..	46	5,608	2,856	147	...	8,611
..	47	1,197	343	...	58	1,598
	48	1,631	486	...	97	2,214
rh.						
..	49	1,031	10,096	58	...	11,185
al	...	11,990	14,134	391	194	26,709
..	50	1,567	...	...	76	1,643
..	51	1,374	953	64	...	2,291
..	52	1,968	47	270	...	2,285
..	53	856	...	...	...	856
..	54	2,707	...	94	...	2,801
..	55	1,795	...	126	...	1,921
..	56	832	...	110	...	942
al	...	11,099	1,000	664	76	12,839
..	57	1,848	2,276	230	...	4,354
..	58	1,458	785	...	250	2,493
..	59	199	727	162	53	1,141
..	60	395	136	126	...	657
..	61	321	102	...	156	579
al	...	4,221	4,026	518	459	9,224

Revenue derived from municipal property and powers apart from taxation.							Serial number of municipality.	Na
Rents of lands, houses, *sarais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.		
28	29	30	31	32	33	34	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
3,887	1,853	4,982	...	...	26,963	...	43	P
1,450	145	581	...	...	455	...	44	B
93,156	19,502	60,157	20,123	...	95,107	...	...	T
922	1,516	1,631	...	...	9,523	...	45	B
1,03,601	753	3,914	415	...	7,385	...	46	C
594	93	288	394	...	316	...	47	F
6,385	552	13,180	...	...	3,900	...	48	H
69,402	2,402	3,418	16	..	8,086	...	49	A
1,80,904	5,316	22,431	825	...	29,210	...	...	N
5,224	793	254	...	...	131	...	50	P
6,027	530	1,504	848	...	5,092	...	51	J
9,299	763	338	286	...	1,557	...	52	L
3,588	99	710	91	...	26	...	53	M
1,963	...	180	3	...	215	...	54	C
9,484	35	85	117	...	235	...	55	K
3,270	7	215	74	...	1,311	...	56	K
38,855	2,227	3,286	1,419	...	8,567	...	...	D
12,931	4,290	2,607	2,845	...	39,631	...	57	B
5,644	571	982	34	...	3,111	...	58	M
4,758	892	1,313	114	...	3,057	...	59	J
8,887	98	1,553	305	...	404	...	60	G
5,556	397	157	...	...	349	...	61	B
37,776	6,248	6,612	3,298	...	46,552	...	...	D

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43	...	21	...	250	62	...
44	...	2	...	...	2	...
...	...	596	2	2,701	5,419	373
45	...	141	...	61	...	198
46	1,02,338	433	...	...	...	9,784
47	...	31	...	42	...	...
48	...	67	...	...	...	...
49	34,531	253	...	989	3,719	366
...	1,36,869	925	...	1,092	3,719	10,348
50	...	6	...	...	...	...
51	686	50	...	918	2,210	2,642
52	...	16	...	2,096	...	...
53	...	30	...	1,232	492	230
54	...	122	...	667	73	433
55	...	34	...	...	442	507
56	...	40	...	3,014	...	1,542
...	686	298	...	7,927	3,217	5,354
57	7,448	776	...	...	5,088	...
58	14,104	38	...	...	...	...
59	...	53	...	...	486	48
60	...	42	...	...	...	...
61	...	31	14,599	...	...	375
...	21,552	940	14,599	...	5,574	423

nd powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.	Na
	For general purposes.	For educational purposes.	For medical purposes.				
36	37	38	39	40	41	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
997	...	...	...	...	39,015	43	P
42	183	...	...	...	2,860	44	B
9,041	3,199	...	...	...	3,09,376	...	D
1,336	586	...	...	...	15,914	45	B
6,603	14,965	...	385	...	2,50,576	46	C
492	308	...	...	...	2,558	47	P
1,094	700	...	...	...	25,878	48	I
8,725	840	1,512	...	...	1,34,259	49	A
18,250	17,399	1,512	385	...	4,29,185	...	D
702	69	...	...	...	7,179	50	P
1,690	525	...	...	...	22,722	51	J
111	392	...	...	...	14,858	52	I
263	839	...	...	...	7,600	53	M
244	200	...	...	...	4,100	54	C
199	160	...	...	...	11,298	55	K
429	484	...	...	...	10,386	56	K
3,638	2,669	...	...	...	78,143	...	D
6,776	5,749	...	...	...	88,141	57	P
6,893	913	...	...	...	32,290	58	M
653	1,085	...	...	...	12,459	59	J
511	525	...	...	...	12,325	60	G
339	192	..	...	...	21,995	61	D
15,172	8,464	...	...	...	1,67,210	...	D

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43	...	1,540	390	...	...	...	...
44	...	770	113	...	...	...	...
...	1,13,979	44,902	4,334	2,843	...	...	...
45	3,664	2,835	...	...	...	...	100
46	9,500	6,440	3,857	3,902	...	...	4,600
47	...	1,540	...	...	...	...	...
48	...	3,125	390	...	...	...	...
49	2,59,530	8,601	...	...	...	...	...
...	2,72,694	22,541	4,247	3,902	...	...	4,700
50	510	650	...	...	...	...	...
51	2,120	3,075	...	...	...	...	...
52	...	675	...	60	...	48	...
53	...	675	...	163	...	...	...
54	...	575	...	87	...	...	...
55	...	675	...	...	...	...	...
56	...	1,060	...	...	...	...	...
...	2,630	7,385	...	310	...	48	...
57	57,635	11,472	2,414	...	...	...	...
58	808	1,440	...	2,000	...	...	527
59	1,040	1,585	...	...	...	...	...
60	...	1,200	...	...	...	...	...
61	10,330	960	...	...	...	...	...
...	69,813	16,657	2,414	2,000	...	...	527

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	1,930	...	1,042	1,042	86,138	43
...	...	883	...	238	238	10,723	44
...	...	1,66,058	3,257	74,647	77,904	13,75,573	...
...	...	6,599	106	2,234	2,340	1,05,437	45
...	...	28,299	...	5,701	5,701	12,75,839	46
...	...	1,540	739	13	752	20,276	47
...	...	3,515	11	3,471	3,482	1,02,617	48
...	...	2,68,131	1,476	774	2,250	8,59,251	49
...	...	3,08,084	2,332	12,193	14,525	23,63,420	...
...	...	1,160	...	1,428	1,428	44,008	50
...	...	5,195	80	42	122	1,27,751	51
...	...	783	...	554	554	25,938	52
...	...	838	...	1,372	1,372	20,197	53
...	...	662	...	...	...	16,407	54
...	...	675	...	...	...	18,619	55
...	...	1,060	...	...	...	23,446	56
...	...	10,373	80	3,396	3,476	2,76,366	...
...	...	71,521	16,338	26,199	42,537	7,33,679	57
...	...	4,775	...	1,781	1,781	1,41,979	58
...	...	2,625	...	770	770	70,150	59
...	...	1,200	75	3,152	3,227	45,038	60
...	...	11,290	4,219	145	4,364	47,056	61
...	...	91,411	20,632	32,047	52,679	10,37,902	...

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43	...	...	...	...	...	...
44	...	...	...	...	...	...
...	...	...	...	...	40	1,800
45	...	...	...	...	25	...
46	...	...	...	...	...	1,590
47	...	...	...	...	100	...
48	...	...	...	...	...	...
49	...	1,64,991	...	...	...	...
...	...	1,64,991	...	...	125	1,590
50	...	...	...	...	...	537
51	...	...	...	...	35	...
52	...	...	...	...	...	...
53	...	...	...	...	...	...
54	...	...	...	...	...	3,412
55	1	...	...	...	...	...
56	...	...	...	...	...	...
...	1	...	...	...	35	3,949
57	...	88,270	...	...	...	...
58	...	...	...	...	...	429
59	...	...	...	...	...	...
60	...	...	...	...	...	...
61	...	...	...	...	...	...
...	...	88,270	...	...	...	429

of Agra and Oudh during the year ending the 31*st March*, 1918—(continued).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				ROHILKHAND—(*concluded*).
607	607	86,745	1,34,976	1 5 3	2 11 9	43	Pilibhit ...	Pilibhit ...	
...	...	10,723	18,560	0 10 0	1 1 0	44	Bisalpur ...		
2,444	4,284	13,79,857	17,74,466	1 6 0	2 6 0	...	Divisional total.		
...	25	1,05,462	1,21,280	1 11 0	2 5 3	45	Etawah ...	Etawah ...	ALLAHABAD.
12,391	13,981	12,89,820	19,28,396	5 10 3	7 5 3	46	Cawnpore ...	Cawnpore ...	
110	210	20,486	49,102	0 13 0	1 3 0	47	Fatehpur ...	Fatehpur ...	
968	968	1,03,585	1,31,974	1 3 0	1 13 0	48	Farrukhabad-*cum*-Fatehgarh.	Farrukhabad	
27,140	1,92,131	10,51,382	13,76,220	2 15 6	5 6 0	49	Allahabad ...	Allahabad ...	
40,609	2,07,315	25,70,735	36,06,972	3 5 6	4 15 9	...	Divisional total.		
...	537	44,545	53,718	1 8 9	2 1 6	50	Banda ...	Banda ...	JHANSI.
1,869	1,904	1,29,655	1,41,253	1 6 9	1 15 0	51	Jhansi ...	Jhansi ...	
...	...	25,938	32,790	0 9 6	2 1 3	52	Lalitpur ...		
...	...	20,197	29,598	0 11 9	1 10 0	53	Mau ...		
...	3,412	19,819	20,769	0 15 6	1 12 9	54	Orai ...	Jalaun ...	
...	1	18,620	20,169	0 7 3	1 12 3	55	Kalpi ...		
37	37	23,483	31,372	0 10 9	1 6 9	56	Kunch ...		
1,906	5,891	2,82,257	3,29,669	1 3 6	1 15 3	...	Divisional total.		
...	88,270	8,21,949	8,73,442	2 10 3	3 10 9	57	Benares ...	Benares ...	BENARES.
609	1,038	1,43,017	1,84,839	1 13 0	2 9 0	58	Mirzapur ...	Mirzapur ...	
144	144	70,294	81,295	1 9 9	2 2 3	59	Jaunpur ...	Jaunpur ...	
1,894	1,894	46,932	65,480	1 4 0	2 0 9	60	Ghazipur ...	Ghazipur ...	
...	...	47,056	61,178	0 8 6	2 9 0	61	Ballia ...	Ballia ...	
2,647	91,346	11,29,248	12,66,234	2 3 0	3 2 6	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces.*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
				(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting, and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums, and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR. Gorakhpur	Gorakhpur ...	62	62,517	35,963	4,231	3,498	8,421	3,424
Azamgarh...	Azamgarh ...	63	10,320	...	...	...	...	...
	Divisional total ...		72,837	35,963	4,231	3,498	8,421	3,424
KUMAUN. Almora ...	Almora ...	64	54,239	...	...	...	...	...
Naini Tal ...	Naini Tal ...	65	58,797	...	...	...	...	...
	Kashipur ...	66	*3,629	...	...	...	...	...
	Divisional total ...		1,16,765	...	...	...	...	...
LUCKNOW. Lucknow ...	Lucknow ...	67	6,32,719	2,46,323	30,288	36,398	69,876	42,197
Unao ...	Unao ...	68	2,051	...	...	...	...	...
Rae Bareli	Rae Bareli ...	69	11,826	10,472	1,188	2,398	1,538	3,384
Sitapur ...	Sitapur ...	70	11,956	...	...	...	...	...
	Khairabad ...	71	10,026	...	...	...	...	...
Hardoi ...	Hardoi ...	72	6,272	...	...	...	...	...
	Shahabad ...	73	21,678	...	...	...	...	...
	Sandila ...	74	20,680	...	...	...	...	...
Kheri ...	Lakhimpur ...	75	†26,535	...	...	...	...	...
	Divisional total ...		7,43,743	2,56,795	31,476	38,796	71,414	45,581

* This does not include Rs. 3,000 invested in post office cash certificates shown erroneously in the closing balance of last year.
† The difference of Rs. 42 is due to certain errors in the return for 1916-17 subsequently adjusted.

rates and taxes.					
Octroi.					
(f)	(g)	(h)	(i)	Total.	Serial number of municipality.
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
4,525	19,383	1,543	69	81,057	62
...	...	...	...	...	63
4,525	19,383	1,543	69	81,057	...
...	...	...	...	...	64
...	...	...	...	...	65
...	...	...	...	...	66
...	...	...	...	...	...
16,838	71,924	9,133	8,014	5,30,991	67
...	...	...	...	...	68
467	4,595	310	82	24,434	69
...	...	...	...	...	70
...	...	...	...	...	71
...	...	...	...	...	72
...	...	...	...	...	73
...	...	...	...	...	74
...	...	...	...	...	75
17,305	76,519	9,443	8,096	5,55,425	...

Serial number of municipality.	Municipal rates and						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
62	...	1,243	463	...	...	....	...
63	...	2,167	12,272	...	...	...	...
...	...	3,410	12,735	...	...	...	...
64	4,399	69	...	14,867	...	...	2,720
65	41,418	1,888	...	36,892	30,108	...	33,179
66	...	...	...	5,954	...	...	...
...	45,817	1,957	...	57,713	30,108	...	35,899
67	...	15,358	4,980	2,612	40,379	...	...
68	5,708	396	4,304	...	...	...	...
69	...	461	479	...	...	...	...
70	10,413	812	6,300	...	...	...	...
71	...	...	180	...	...	...	...
72	1,966	...	9,661	...	...	...	...
73	1,610	...	4,810	...	...	...	...
74	...	...	1,190	...	...	...	...
75	4,458	211	8,823	8,268	...	...	372
...	24,155	17,238	40,727	10,880	40,379	...	372

taxes—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	82,763	62
...	7,198	...	...	...	...	...	21,637	63
...	7,198	...	...	...	...	...	1,04,400	...
...	...	...	...	...	...	...	22,055	64
955	...	...	...	...	...	...	1,44,440	65
...	5,863	...	...	...	...	...	11,817	66
955	5,863	...	...	...	...	...	1,78,312	...
...	...	...	...	...	...	...	5,94,320	67
...	...	...	...	...	...	...	10,408	68
...	...	...	...	...	...	...	25,374	69
...	...	...	...	...	...	...	17,525	70
...	7,280	...	...	...	...	...	7,460	71
...	...	...	...	...	...	...	11,627	72
...	...	...	...	...	...	...	6,420	73
...	10,085	...	...	...	...	...	11,275	74
...	...	...	...	...	...	...	22,132	75
...	17,365	...	...	...	...	...	7,06,541	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
62	1,024	665	260	...	1,949
63	552	202	41	154	949
...	1,576	867	301	154	2,898
64	76	...	42	...	118
65	33	...	132	147	312
66	2,184	...	41	...	2,225
...	2,293	...	215	147	2,655
67	1,765	11,898	...	742	14,405
68	870	231	...	235	1,336
69	752	228	161	...	1,141
70	1,042	503	264	...	1,809
71	590	46	16	...	652
72	979	445	109	...	1,533
73	897	44	62	...	1,003
74	613	102	93	...	808
75	1,156	84	...	176	1,416
...	8,664	13,581	705	1,153	24,103

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8,747	755	2,775	360	...	4,626	...	62
774	64	735	35	...	2,831	...	63
9,521	819	3,510	395	...	7,457	...	...
1,782	...	11	...	...	1,046	...	64
8,592	964	83	63	...	10,179	...	65
464	147	1,458	80	...	997	...	66
10,838	1,111	1,552	143	...	12,222	...	...
28,569	3,044	37,190	11,829	405	17,580	...	67
288	90	571	...	...	1,918	...	68
2,138	2,828	637	...	...	3,309	...	69
23,181	1,362	410	...	...	1,435	...	70
1,503	126	467	...	...	458	...	71
3,512	3,062	1,591	...	...	2,157	...	72
8,399	20	2,458	...	...	678	...	73
4,326	...	484	2	...	261	...	74
7,735	630	346	...	...	1,118	...	75
79,651	11,162	44,154	11,831	405	28,914	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
62	...	93	...	...	151	...
63	...	36	...	...	472	...
...	...	129	...	...	623	...
64	204	3	...	...	...	129
65	12,575	64	...	1,686	521	...
66	...	12	...	...	...	901
...	12,779	79	...	1,686	521	1,030
67	82,195	195	...	...	902	345
68	...	29	...	390	...	...
69	...	43	...	...	360	531
70	...	32	...	322	630	238
71	...	31	...	...	...	...
72	...	35	...	...	400	...
73	...	14	...	1,568	110	86
74	...	13	...	...	...	...
75	...	19	475	...	75	...
...	82,195	411	475	2,280	2,477	1,200

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.	N
	For general purposes.	For educational purposes.	For medical purposes.				
36	37	38	39	40	41	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,448	2,031	...	...	...	20,986	62	G
462	1,107	...	...	...	6,516	63	A
1,910	3,138	...	...	...	27,502	...	D
45	11	...	...	...	3,231	64	A
610	510	...	...	...	35,847	65	N
19	...	...	...	...	4,078	66	K
674	521	...	...	...	43,156	...	Di
12,674	22,824	...	...	...	2,17,752	67	Lu
364	...	...	...	...	3,650	68	Ur
459	...	...	...	...	10,305	69	Ra
714	420	...	...	...	28,744	70	Sit
146	35	...	...	...	2,766	71	Kh
303	...	...	...	...	11,060	72	Ha
196	...	...	...	...	13,529	73	Sh
126	113	...	...	...	5,325	74	San
56	457	...	...	...	10,911	75	Lal
15,038	23,849	...	...	...	3,04,042	...	Div

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes or sanitary purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
62	575	2,690	...	70	...	...	...
63	...	325	...	...	...	...	...
...	575	3,015	...	70	...	...	...
64	...	530	...	...	...	...	224
65	47,745	...	...	...	...	...	...
66	...	770	...	...	...	...	...
...	47,745	1,300	...	...	...	...	224
67	1,86,903	18,213	400	...	3,080	...	1,434
68	...	615	...	...	...	...	...
69	390	915	...	...	...	...	...
70	...	1,105	270	400	...	...	224
71	...	865	...	...	...	180	...
72	139	770	...	...	...	...	...
73	...	1,345	390	...	...	...	...
74	...	960	...	...	...	...	...
75	...	575	390	...	...	...	...
...	1,87,432	25,423	1,450	400	3,080	180	1,658

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	3,335	...	16,022	16,022	1,25,055	62
...	...	325	58	8,711	8,769	38,196	63
...	...	3,660	58	24,733	24,791	1,63,251	...
...	...	754	124	156	280	26,438	64
...	...	47,745	628	2,916	3,544	2,31,888	65
...	...	770	...	40	40	18,930	66
...	...	49,269	752	3,112	3,864	2,77,256	...
...	...	2,10,030	13,385	2,17,484	2,30,869	12,67,376	67
...	...	675	...	454	454	16,523	68
...	...	1,305	361	1,024	1,385	39,510	69
...	...	1,999	430	234	664	50,741	70
...	...	1,045	...	346	346	12,269	71
...	...	909	...	964	964	26,093	72
...	...	1,735	...	339	339	23,026	73
...	...	960	...	375	375	18,743	74
...	...	965	33	486	519	35,943	75
...	...	2,19,623	14,209	2,21,706	2,35,915	14,90,224	...

Serial number of municipality.	Extraordinary and debt:					
		Loans.			Advances.	
	Sale-proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
62	...	...	...	...	1,325	...
63	...	...	...	...	...	...
...	...	...	...	...	1,325	...
64	...	...	...	...	240	18
65	...	...	...	...	915	...
66	...	...	...	...	64	174
...	...	...	...	...	1,219	192
67	1,500	1,00,000	...	...	...	313
68	...	...	...	...	...	...
69	...	...	...	...	...	...
70	...	...	...	...	47	...
71	...	...	...	...	...	...
72	...	...	...	...	...	...
73	...	...	...	...	100	...
74	...	...	...	...	...	...
75	...	...	...	...	...	...
...	1,500	1,00,000	...	...	147	313

of Agra and Oudh during the year ending the 31*st March*, 1918—(continued).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
9,099	10,424	1,35,479	1,97,996	1 11 6	2 9 3	62	Gorakhpur ...	Gorakhpur...	Gorakhpur.
31	31	38,227	48,547	1 14 0	3 4 9	63	Azamgarh ...	Azamgarh...	
9,130	10,455	1,73,706	2,46,543	1 11 9	2 12 0	...	Divisional total.		
...	258	26,696	81,035	2 13 6	3 6 6	64	Almora ...	Almora ...	Kumaun.
19,597	20,512	2,52,400	3,11,197	8 9 6	13 13 0	65	Naini Tal ...	Naini Tal...	
752	990	19,920	23,549	0 14 9	1 7 9	66	Kashipur ...		
20,349	21,760	2,99,016	4,15,781	4 12 6	7 6 9	...	Divisional total.		
4,450	1,06,263	13,73,639	20,06,358	2 6 6	5 4 8	67	Lucknow ...	Lucknow ...	Lucknow.
...	...	16,523	18,574	0 14 0	1 6 3	68	Unao ...	Unao ...	
...	....	39,510	51,336	1 7 6	2 4 6	69	Rae Bareli ...	Rae Bareli...	
72	119	50,860	62,816	0 14 3	2 9 0	70	Sitapur ...	Sitapur ...	
163	163	12,432	22,458	0 9 3	0 15 3	71	Khairabad ...		
...	...	26,093	32,365	0 13 6	1 14 0	72	Hardoi ...	Hardoi ...	
...	100	23,126	44,804	0 5 3	1 2 9	73	Shahabad ...		
...	...	18,743	39,423	0 11 9	1 3 9	74	Sandila ...		
...	...	35,943	62,478	2 0 0	3 0 0	75	Lakhimpur ...	Kheri ...	
4,685	1,06,645	15,96,869	23,40,612	2 0 0	4 3 0	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
				(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting, and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums, and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD. Fyzabad ...	Fyzabad ...	76	48,742	28,812	3,046	3,456	11,288	7,357
	Tanda ...	77	7,173	...	...	...	...	...
Gonda ...	Gonda ...	78	9,963	5,448	1,035	1,082	2,738	2,035
	Balrampur ...	79	4,762	...	...	...	...	...
Bahraich ...	Bahraich ...	80	37,200	13,706	1,243	611	2,044	2,692
Sultanpur ...	Sultanpur ...	81	5,080	...	...	...	...	...
Partabgarh ...	Bela (Partabgarh).	82	18,030	...	...	...	...	...
Bara Banki ...	Nawabganj (Bara Banki).	83	1,049	...	...	...	...	...
	Divisional total	...	1,31,999	47,966	5,324	5,149	16,070	12,084
	GRAND TOTAL, 1917-1918.	...	*39,58,508	16,32,293	1,75,009	1,93,860	3,45,344	2,61,687
	Grand total, 1916-1917.	...	*34,95,661*	*16,41,457*	*2,13,803*	*1,71,332*	*3,16,734*	*2,37,663*

* The difference between the closing balance of 1916-17 and the opening balance of 1917-18 is due to the reduction of Kandhla to a notified area and discrepancies in the figures of certain places explained in the foot-notes.

rates and taxes.					
Octroi.					Serial number of municipality.
(*f*)	(*g*)	(*h*)	(*i*)		
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.	Total.	
10	11	12	13	14	8
Rs.	Rs.	Rs.	Rs.	Rs.	
2,341	12,914	4,151	575	73,940	76
...	...	...	...	...	77
553	4,362	1,077	46	18,376	78
...	...	...	...	...	79
1,162	8,821	2,736	139	33,154	80
...	...	...	...	...	81
...	...	...	...	...	82
...	...	...	...	...	83
4,056	26,097	7,964	760	1,25,470	...
1,01,185	6,92,431	1,19,256	19,212	35,30,277	...
88,039	*5,94,466*	*1,16,298*	*15,497*	*33,95,289*	...

Serial number of municipality.	Municipal rates and taxes						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
76	...	...	541	...	...	...	...
77	...	...	...	...	...	...	...
78	...	...	...	...	...	...	...
79	...	...	7,244	...	...	...	...
80	...	...	281	...	...	...	...
81	4,215	...	9,188	...	...	...	...
82	...	429	...	...	...	...	...
83	...	127	67	...	...	...	144
...	4,215	556	17,321	...	...	...	144
...	4,95,158	1,10,415	1,62,958	2,15,551	6,07,459	...	86,114
...	*4,45,054*	*98,945*	*1,84,401*	*1,82,429*	*6,25,699*	...	*79,663*

—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	15,437	...	...	89,918	76
...	9,818	...	...	...	...	...	9,818	77
...	...	...	...	...	...	...	18,376	78
...	...	...	...	...	...	...	7,244	79
...	...	...	...	...	...	...	33,435	80
...	...	...	...	...	...	...	13,403	81
...	7,466	...	...	...	...	...	7,895	82
...	9,584	...	...	...	...	...	9,922	83
...	26,868	...	...	15,437	...	...	1,90,011	...
955	3,62,871	5,84,841	90,543	77,805	7,852	...	63,32,799	...
952	*3,65,770*	*6,06,897*	*81,347*	*94,212*	*8,083*	...	*61,68,741*	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
76	871	1,112	128	...	2,111
77	263	7	29	12	311
78	552	196	...	...	748
79	1,761	37	...	...	1,798
80	2,907	446	...	...	3,353
81	490	492	78	...	1,060
82	497	850	124	...	1,471
83	223	333	117	31	704
...	7,564	3,473	476	43	11,556
...	81,177	57,674	5,845	4,659	1,49,355
...	*76,144*	*49,486*	*5,978*	*5,080*	*1,36,688*

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,462	232	5,405	...	...	8,628	...	76
1,426	92	1,514	...	...	819	...	77
7,824	1,001	955	51	...	1,918	...	78
150	...	316	53	...	200	...	79
1,817	1,338	3,735	175	...	753	...	80
5,609	742	411	...	...	114	...	81
874	389	853	94	...	1,344	...	82
7,356	...	1,392	138	...	222	...	83
26,518	3,794	14,581	511	...	13,998	...	...
6,13,693	70,703	2,29,242	41,600	1,767	3,12,766	...	...
5,76,413	*88,022*	*2,47,341*	*39,773*	*2,450*	*3,24,226*	..	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
76	...	18	3,533	135	1,208	4,621
77	...	67	...	...	...	...
78	...	28	...	...	...	...
79	...	...	...	...	...	...
80	...	37	...	...	209	...
81	...	57	...	506	...	...
82	...	8	...	94	...	...
83	...	34	...	...	53	553
...	...	249	3,533	735	1,470	5,174
...	3,61,489	4,966	20,594	20,209	53,061	1,81,653
...	*4,13,816*	*4,340*	*20,676*	*15,782*	*41,419*	*1,44,322*

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,460	...	...	...	...	26,702	76
169	...	...	...	...	4,087	77
304	70	...	...	...	12,151	78
109	...	...	...	...	828	79
402	112	...	...	...	8,578	80
267	...	...	...	...	7,706	81
212	80	...	...	...	3,948	82
1,276	..	...	...	...	11,024	83
4,199	262	...	...	...	75,024	...
86,100	88,880	1,862	385	...	20,88,970	...
83,486	*45,256*	*2,041*	*683*	*603*	*20,50,649*	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
76	40,660	2,645	...	...	...	...	...
77	...	1,345	...	200	...	...	...
78	...	625	...	...	...	...	...
79	915	...	...	...	...	...	2,500
80	214	1,685	...	...	...	...	...
81	...	575	...	260	...	...	...
82	...	530	...	...	...	...	...
83	1,352	770	...	...	...	...	...
...	43,141	8,175	...	460	...	...	2,500
...	9,60,638	1,78,373	15,270	14,515	6,416	878	10,813
...	*8,59,811*	*1,74,960*	*18,814*	*13,945*	*5,481*	*4,613*	*12,918*

other sources.			Miscellaneous.				
for educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	43,305	...	19,714	19,714	1,81,750	76
...	...	1,545	42	3,630	3,672	19,433	77
...	...	625	4	...	4	31,904	78
...	...	3,415	...	132	132	13,417	79
...	...	1,899	...	20,912	20,912	68,177	80
...	...	835	...	464	464	23,468	81
...	...	530	...	605	605	14,449	82
...	...	2,122	...	...	...	23,772	83
...	...	54,276	46	45,457	45,503	3,76,370	...
1,070	180	11,88,153	1,56,568	4,76,588	6,33,156	1,03,92,433	...
517	*180*	*10,91,239*	*1,09,838*	*2,12,082*	*3,21,920*	*97,69,237*	...

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
76	...	...	...	...	...	...
77	...	...	...	...	...	324
78	...	...	...	...	...	...
79	...	...	...	...	...	1,500
80	...	...	...	...	...	...
81	...	...	...	...	...	...
82	...	...	...	...	...	...
83	...	...	...	...	...	...
...	...	...	...	...	...	1,824
...	1,543	7,03,261	...	...	4,464	14,945
...	*1,61,003*	*5,39,700*	...	...	*4,562*	*2,396*

Provinces of Agra and Oudh during the year ending the 31*st March*, 1918—(concluded).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.
62	63	64	65	66	67	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.			
...	...	1,81,750	2,30,492	1 8 9	3 2 3	76	Fyzabad ...	Fyzabad ...
...	324	19,757	26,930	0 8 0	0 13 1	77	Tanda ...	
3,995	3,995	35,899	45,862	1 7 6	2 8 6	78	Gonda ...	Gonda ...
...	1,500	14,917	19,679	0 8 3	0 15 3	79	Balrampur ...	
...	...	68,177	1,05,377	1 3 9	2 6 0	80	Bahraich ...	Bahraich ...
...	...	23,468	28,548	1 6 6	2 7 3	81	Sultanpur ...	Sultanpur ...
...	...	14,449	32,479	1 4 0	2 4 9	82	Bela (Partabgarh).	Partabgarh
...	...	23,772	24,821	0 11 3	1 11 0	83	Nawabganj (Bara Banki).	Bara Banki
3,995	5,819	3,82,189	5,14,188	1 0 6	1 15 3	...	Divisional total.	
1,33,237	8,57,450	1,12,49,883	1,52,08,391	2 2 0	3 8 0	...	GRAND TOTAL, 1917-1918.	
1,46,349	*8,54,010*	*1,06,23,247*	*1,41,18,908*	*2 1 1*	*3 4 4*	...	*Grand total, 1916-1917.*	

FYZABAD.

STATEMENT No. III.

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun... Debra ...	1	6,445	7,680	...	...	27	...	...	14,152
	Dehra Dun... Mussooree ...	2	11,642	4,880	8,148	470	1,359	158	...	26,657
	Saharanpur Saharanpur ...	3	6,030	8,654	...	5,668	86	72	...	20,510
	Saharanpur Hardwar-Union	4	5,744	5,549	...	...	...	...	...	11,293
	Saharanpur Deoband ...	5	2,371	574	...	...	203	...	...	3,148
	Saharanpur Roorkee ...	6	2,976	1,234	...	...	706	42	...	4,958
	Muzaffarnagar Muzaffarnagar	7	3,799	1,545	...	...	76	...	...	5,420
	Muzaffarnagar Kairana ...	8	1,957	436	...	...	...	...	...	2,393
	Meerut Meerut ...	9	11,856	31,473	...	...	114	...	...	43,443
	Meerut Ghaziabad ...	10	2,463	369	2,786	...	10	...	...	5,628
	Meerut Hapur ...	11	5,011	4,328	...	19	19	...	...	9,377
	Bulandshahr Bulandshahr ...	12	3,383	498	1,196	...	...	...	...	5,077
	Bulandshahr Khurja ...	13	3,613	3,854	...	521	...	...	...	7,988
	Bulandshahr Sikandrabad ...	14	2,728	307	2,452	...	5	...	...	5,492
	Divisional total	...	70,018	71,381	14,582	6,678	2,605	272	...	1,65,536
AGRA.	Aligarh ... Koil (Aligarh)	15	8,006	7,126	...	187	30	...	...	15,349
	Aligarh ... Hathras ...	16	6,129	5,632	...	...	8	...	...	11,769
	Aligarh ... Atrauli ...	17	1,596	738	...	...	33	...	...	2,367
	Aligarh ... Sikandra Rao ...	18	1,904	577	...	...	190	...	...	2,671
	Muttra ... Muttra ...	19	5,796	6,736	...	641	23	196	...	13,392
	Muttra ... Brindaban ...	20	2,627	2,500	...	...	9	374	...	5,510

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	60,982	...	...	60,982	1,339	3,382	1
...	35,048	...	...	35,048	4,577	23,085	2
...	16,596	25	...	16,621	...	28	3
...	3,798	...	...	3,798	...	...	4
...	3,263	...	...	3,263	...	...	5
...	3,335	...	...	3,335	...	70	6
...	4,111	100	...	4,211	...	...	7
...	1,846	...	...	1,846	...	33	8
666	12,540	...	80	13,286	...	27,810	9
...	2,529	...	...	2,529	...	100	10
...	4,927	...	...	4,927	...	389	11
...	4,061	...	62	4,123	...	202	12
...	5,285	...	...	5,285	...	735	13
...	3,220	...	...	3,220	...	...	14
666	1,61,541	125	142	1,62,474	5,916	55,834	...
...	12,720	...	492	13,212	538	498	15
...	5,695	...	...	5,695	...	...	16
...	1,550	...	...	1,550	...	87	17
...	1,118	...	...	1,118	...	...	18
...	9,137	...	654	9,791	21,530	19,899	19
...	3,456	...	120	3,576	...	...	20

Serial number of municipality.	Public health and Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	25,836	292	20,468	2,645	3,922	...	189	1,618
2	31,419	199	28,681	8,459	20,915	...	783	...
3	6,486	1,245	39,829	3,463	6,690	...	512	471
4	...	866	15,702	346	1,030	...	276	554
5	244	691	9,823	665	791	...	153	...
6	...	462	8,641	720	997	194	226	240
7	924	698	10,015	688	1,735	50	153	...
8	...	99	4,314	239	827	...	243	...
9	672	12,037	30,818	6,411	5,006	...	464	11
10	...	2,304	3,336	...	623	44	261	651
11	195	209	11,292	360	708	357	216	...
12	...	1,973	3,976	541	844	...	265	...
13	201	251	7,921	1,340	927	...	351	5
14	...	...	5,584	778	1,102	...	297	3,052
...	65,977	21,326	2,00,400	26,655	46,117	645	4,389	6,602
15	3,586	1,937	28,725	1,454	4,483	...	661	479
16	...	699	15,261	1,556	2,183	...	190	2,934
17	...	...	3,632	...	408	...	149	...
18	201	47	3,521	...	257	...	102	...
19	6,407	4,456	20,390	3,844	2,442	366	482	170
20	...	480	9,036	761	1,199	...	161	354

convenience—*(continued)*.

Markets and slaughter houses.	Pounds.	Dâk bungalows and sarais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.	N
						Establishment.	Buildings.		
27	28	29	30	31	32	33	34	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
916	537	...	24	...	242	461	...	1	I
6,082	82	...	1,321	...	...	4,594	2,834	2	M
864	457	5,025	730	1,459	276	2,457	66	3	S
789	1,599	82	744	300	...	2,142	3,771	4	H
...	153	72	...	...	208	300	208	5	I
269	187	...	596	120	120	655	3,997	6	I
547	193	...	2,200	...	151	824	411	7	I
215	194	...	101	...	19	...	195	8	
595	161	47	5,205	180	360	5,444	998	9	
327	131	...	83	...	...	199	249	10	
85	242	84	624	...	175	1,140	...	11	
352	191	...	690	...	...	84	297	12	
530	94	..	227	...	51	753	291	13	
155	121	...	...	364	177	584	10	14	
11,726	4,342	5,310	12,545	2,423	1,779	19,137	13,327	...	
3,183	199	...	1,534	...	121	2,047	1,497	15	
149	422	...	513	...	173	811	...	16	
83	169	...	74	...	12	326	486	17	
331	47	...	131	...	...	438	522	18	
317	189	...	12,048	832	182	1,583	12,117	19	
125	68	257	...	...	177	655	441	20	

Serial number of municipality.	Public health and convenience —(concluded).			Public instruction.					
	Public works—(concluded).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.	Total.
	Roads.	Stores.							
3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,963	...	68,834	5,816	...	...	...	50	5,866
2	51,977	...	1,85,008	4,390	1,036	...	550	...	5,976
3	5,949	...	76,007	...	...	...	11,687	370	12,057
4	7,520	200	35,921	...	4,400	...	3,348	...	7,748
5	2,489	...	15,797	588	...	...	2,128	...	2,716
6	4,850	45	22,389	120	...	...	2,047	...	2,167
7	1,325	....	19,414	3,379	1,538	...	...	...	4,917
8	628	...	7,107	1,422	1,772	...	700	...	3,894
9	12,625	244	1,09,088	25,705	...	...	2,000	1,465	29,170
10	1,750	...	10,058	200	...	...	1,727	...	1,927
11	4,949	39	21,064	6,060	...	...	...	50	6,110
12	1,778	...	11,193	2,215	...	...	700	...	2,915
13	4,953	8	18,638	2,862	...	...	2,987	...	5,849
14	1,134	...	13,358	2,264	...	...	600	...	2,864
...	1,08,890	536	6,13,876	55,021	8,746	...	28,474	1,935	94,176
15	18,992	...	69,934	11,140	6,279	1,748	...	720	19,887
16	5,934	9	30,834	6,229	3,625	...	882	...	10,736
17	894	...	6,320	1,459	19	...	650	...	2,128
18	819	...	6,416	1,376	...	...	...	200	1,576
19	6,959	15	1,14,228	5,101	...	...	...	100	5,201
20	2,841	...	16,555	6	...	...	2,485	110	2,601

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	...	17,250	...	3,495	1,201	297	1
5,345	...	45,567	...	90,164	3,428	5,593	2
...	...	...	...	97	1,554	118	3
...	...	...	...	...	1,176	297	4
100	...	...	...	59	223	27	5
96	...	...	...	...	389	...	6
100	...	...	...	...	860	15	7
100	...	...	...	269	130	69	8
82,604	...	13,239	...	...	3,396	68	9
...	...	...	...	3	114	20	10
...	...	1,095	...	...	333	79	11
...	...	...	...	1,429	533	73	12
200	...	3,316	...	...	553	51	13
100	...	...	...	...	742	21	14
89,645	...	80,467	...	95,516	14,632	6,728	...
500	...	...	...	...	1,487	633	15
620	...	3,095	...	...	1,604	360	16
...	...	...	...	...	272	...	17
...	...	...	...	...	243	...	18
1,050	...	5,746	...	...	1,171	273	19
...	...	...	...	...	219	47	20

Serial number of municipality.	Miscellaneous—*(concluded)*.					
	Other items—*(concluded)*.					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,613	667	1,440	...	690	5,908
2	2,438	...	1,097	...	2,047	14,603
3	827	1,657	99	96	5,041	9,392
4	588	817	57	8,248	127	11,310
5	120	328	...	55	1,236	1,989
6	294	199	...	...	3,346	4,228
7	1,328	29	64	...	434	2,730
8	103	39	3	469	...	813
9	5,388	560	...	...	1,164	10,576
10	83	31	55	...	1,206	1,509
11	623	17	225	...	2,884	4,161
12	178	214	135	...	9	1,142
13	910	599	17	...	200	2,330
14	188	154	49	...	439	1,593
...	14,681	5,311	3,241	8,868	18,823	72,284
15	1,657	142	156	...	1,762	5,837
16	1,177	394	325	...	2,721	6,581
17	219	8	...	150	21	670
18	74	...	57	...	2	376
19	540	719	134	199	6,631	9,067
20	215	...	73	23	2,460	3,037

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.	N
		Investments.		Payment to sinking fund.	Repayment of loans.		
		In securities (other than for sinking funds).	In savings bank.				
49	50	51	52	53	54	8	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
26,653	1,77,487	4,999	...	...	27,052	1	D
1,50,334	4,08,368	50,000	...	...	57,407	2	M
9,489	1,34,684	9,000	...	...	...	3	S
11,310	70,070	29,000	...	...	...	4	P
2,048	27,072	10,000	...	...	...	5	D
4,228	37,173	7,015	...	...	...	6	P
2,730	36,792	...	600	...	...	7	M
1,082	16,422	800	...	...	...	8	K
23,815	3,01,406	20,045	...	...	29,913	9	M
1,512	21,654	4,845	...	...	...	10	C
5,256	46,734	5,000	...	...	1,213	11	P
2,571	25,879	5,000	...	...	...	12	P
5,646	43,606	...	...	...	3,996	13	P
1,593	26,627	17,000	...	...	...	14	S
2,48,267	13,73,974	1,62,704	600	...	1,19,581	...	D
5,837	1,24,719	85,812	...	...	...	15	P
9,676	69,330	16,330	...	...	5,313	16	P
670	13,035	4,500	...	...	...	17	
376	12,157	...	...	...	...	18	
14,813	1,58,475	...	...	...	5,220	19	
3,037	31,279	2,000	...	...	...	20	

Serial number of municipality	Extraordinary and debt—*(concluded)*.				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	170	...	32,221	2,09,708	...
2	...	2,873	31,304	1,41,584	5,49,952	6,716
3	10	640	5	9,655	1,44,339	2,687
4	...	...	...	29,000	99,070	6,325
5	73	209	106	10,388	37,460	13,599
6	...	...	215	7,230	44,403	677
7	...	...	...	600	37,392	...
8	75	...	...	875	17,297	2,633
9	...	4,999	...	54,957	3,56,363	7,864
10	...	27	...	4,872	26,526	558
11	...	589	...	6,802	53,536	...
12	...	...	2,132	7,132	33,011	1,996
13	...	...	...	3,996	47,602	2,354
14	...	...	...	17,000	43,627	...
...	158	9,507	33,762	3,26,312	17,00,286	45,409
15	...	...	...	85,812	2,10,531	...
16	50	...	2,963	24,656	93,986	...
17	...	800	...	5,300	18,335	...
18	...	1,000	...	1,000	13,157	...
19	...	...	1,465	6,685	1,65,160	394
20	...	...	...	2,000	33,279	...

Provinces of Agra and Oudh during the year ending the 31st March, 1918.

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
73,308	73,308	2,83,016	395	6,450	4,08,624	1	Dehra ...	Dehra Dun	MEERUT.
1,19,629	1,26,345	6,76,297	973	50,000	10,84,215	2	Mussooree ...		
29,226	31,913	1,76,252	3,336	2,37,100	...	3	Saharanpur ...	Saharanpur	
81,317	87,642	1,86,712	615	37,400	...	4	Hardwar Union		
6,530	20,129	57,589	73	13,126	...	5	Deoband ...		
8,372	9,049	53,452	90	7,015	...	6	Roorkee ...		
12,234	12,234	49,626	62	400	...	7	Muzaffarnagar...	Muzaffarnagar.	
1,585	4,168	21,465	85	1,500	...	8	Kairana ...		
86,133	93,997	4,50,360	1,800	40,600	3,08,428	9	Meerut ...	Meerut ...	
13,736	14,294	40,820	45	9,745	...	10	Ghaziabad ...		
16,708	16,708	70,244	300	16,100	26,469	11	Hapur ...		
11,656	13,652	46,663	65	5,000	...	12	Bulandshahr ...	Bulandshahr	
16,762	19,116	66,718	650	...	79,922	13	Khurja ...		
7,518	7,518	51,145	100	17,000	...	14	Sikandrabad ...		
4,84,664	5,30,073	22,30,359	8,589	4,41,436	19,07,658	...	Divisional total.		
77,531	77,531	2,88,062	2,200	3,37,300	...	15	Koil (Aligarh)	Aligarh ...	AGRA.
25,249	25,249	1,19,235	957	39,600	73,988	16	Hathras ...		
3,168	3,168	21,503	100	15,080	...	17	Atrauli ...		
7,562	7,562	20,719	50	5,500	...	18	Sikandra Rao ...		
66,564	66,958	2,32,118	1,320	...	1,39,764	19	Muttra ...	Muttra ...	
11,833	11,833	45,112	300	21,500	...	20	Brindaban ...		

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.		Name of municipality.	Serial number of municipality.	General administration and collection charges.							
				General administration, office establishment, inspection, honorary magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1		2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*).	Agra ...	Agra ...	21	30,163	34,322	...	840	1,991	1,324	84	68,734
		Firozabad ...	22	2,678	796	...	...	50	50	...	3,574
	Mainpuri ...	Mainpuri ...	23	1,553	948	...	...	101	...	...	2,602
	Etah ...	Etah ...	24	2,308	1,109	...	...	45	93	...	3,555
		Soron ...	25	1,525	412	...	...	71	...	...	2,008
		Kasganj ...	26	2,837	2,696	...	...	100	...	...	5,633
		Jalesar ...	27	1,590	...	...	...	500	...	...	2,090
		Divisional total ...	...	68,712	63,602	...	1,668	3,151	2,037	84	1,39,254
ROHILKHAND.	Bareilly ...	Bareilly ...	28	19,076	19,407	...	253	661	261	...	39,658
	Bijnor ...	Bijnor ...	29	1,920	955	...	...	...	...	...	2,875
		Chandpur ...	30	1,974	1,292	...	...	15	...	...	3,281
		Dhampur ...	31	1,423	911	...	...	...	...	...	2,334
		Nagina ...	32	1,273	624	...	...	103	...	...	2,000
		Najibabad ...	33	2,809	955	...	...	93	...	...	3,857
	Budaun ...	Budaun ...	34	6,786	6,199	...	...	7	...	...	12,992
		Ujhani ...	35	3,014	566	...	...	...	...	...	3,580
		Sahaswan ...	36	2,309	537	...	...	6	...	...	2,852
	Moradabad ...	Moradabad ...	37	7,787	12,173	...	...	14	...	...	19,974
		Chandausi ...	38	4,950	3,600	544	...	7	...	...	9,101
		Amroha ...	39	3,474	1,201	...	...	20	...	...	4,695
		Sambhal ...	40	2,325	1,460	...	...	...	130	...	3,915
	Shahjahanpur ...	Shahjahanpur ...	41	8,938	11,567	...	...	2	...	...	20,507
		Tilhar ...	42	3,488	3,743	...	...	8	...	...	7,239
	Pilibhit ...	Pilibhit ...	43	4,670	4,924	...	985	307	...	...	10,886
		Bisalpur ...	44	824	302	...	...	...	...	...	1,126
		Divisional total ...	...	77,040	70,416	544	1,238	1,243	391	...	1,50,872

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,784	20,245	...	...	22,029	3,50,019	97,255	21
...	3,189	...	30	3,219	10,000	441	22
...	2,187	...	...	2,187	...	...	23
...	3,643	...	...	3,643	...	218	24
...	2,056	...	278	2,334	...	...	25
...	7,004	...	...	7,004	...	...	26
...	1,799	...	...	1,799	...	9	27
1,784	73,799	...	1,574	77,157	3,82,087	1,18,407	...
2	29,382	263	54	29,701	398	587	28
1	2,379	...	...	2,380	...	137	29
...	1,047	...	...	1,047	...	203	30
...	1,510	...	...	1,510	...	198	31
...	2,173	...	...	2,173	...	...	32
...	4,488	...	...	4,488	...	350	33
...	7,234	...	...	7,234	...	225	34
...	1,104	...	...	1,104	...	...	35
...	1,955	...	100	2,055	...	181	36
...	13,387	...	...	13,387	...	554	37
...	4,410	...	130	4,540	...	2,245	38
...	7,266	...	...	7,266	12	...	39
...	6,311	...	...	6,311	...	...	40
...	16,566	...	...	16,566	253	93	41
...	3,849	...	...	3,849	...	...	42
...	9,830	...	...	9,830	50	53	43
...	1,298	...	...	1,298	...	...	44
3	1,14,189	263	284	1,14,739	713	4,826	...

Serial number of municipality.	Public health and							
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	9,177	11,118	81,957	7,689	8,998	1,079	1,138	671
22	...	3,065	4,004	696	616	...	330	69
23	...	...	5,282	...	790	66	182	...
24	771	240	5,580	...	1,777	...	175	...
25	750	177	4,374	...	775	...	168	...
26	74	76	7,021	...	807	...	275	...
27	52	100	4,111	...	500	...	153	...
...	21,018	22,395	1,92,894	16,000	25,235	1,511	4,166	4,677
28	2,642	1,940	54,583	8,813	6,395	...	738	1,601
29	...	206	5,737	...	766	...	154	...
30	...	262	2,487	...	519	...	123	...
31	...	870	3,057	...	335	...	177	...
32	1,828	213	6,031	422	570	...	217	190
33	...	118	5,750	245	864	...	312	...
34	1,983	3,673	14,011	988	4,666	...	252	2,000
35	...	...	2,756	...	577	...	124	...
36	...	342	4,199	90	1,322	...	175	...
37	...	4,770	45,166	1,570	5,031	138	565	3,487
38	...	...	9,847	712	1,092	6	302	143
39	...	322	10,112	951	1,440	...	308	...
40	...	5,311	9,021	465	1,054	...	292	...
41	1,155	1,156	30,625	2,398	5,529	...	486	...
42	582	...	8,450	...	2,124	...	139	...
43	267	79	17,333	725	1,947	...	198	1,139
44	...	...	2,764	...	125	...	122	...
...	8,457	19,262	2,31,929	17,379	34,356	144	4,684	8,560

convenience—(*continued*).

Markets and slaughter houses.	Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.	N
						Establishment.	Buildings.		
27	28	29	30	31	32	33	34	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
4,088	786	...	2,977	...	1,142	4,835	14,152	21	A
352	285	...	13	...	206	423	448	22	F
...	108	72	...	...	...	...	179	23	M
262	174	...	1,896	...	96	...	241	24	E
41	207	...	88	...	19	296	262	25	S
2,067	177	...	282	...	...	767	181	26	K
249	168	59	20	...	24	330	75	27	J
11,247	2,999	388	19,576	832	2,152	12,511	30,601	...	I
1,662	48	30	6,874	...	301	6,902	1,980	28	I
12	291	517	256	...	...	338	...	29	B
2	93	...	...	...	...	...	...	30	C
1	113	...	109	...	...	...	79	31	D
60	179	...	100	...	...	299	121	32	N
33	160	...	521	...	...	446	232	33	N
707	296	...	2,059	...	350	1,283	2,229	34	P
5,583	180	...	332	...	...	376	2,934	35	U
692	148	264	170	...	...	362	844	36	S
978	450	181	2,799	...	179	1,238	740	37	M
163	219	338	1,283	60	42	1,446	398	38	C
529	319	...	385	...	122	502	476	39	A
539	216	...	205	...	96	668	627	40	S
8,218	207	344	2,241	...	79	3,678	56	41	S
143	120	...	331	...	...	449	789	42	T
448	...	...	783	509	...	1,282	...	43	P
13	162	...	...	...	...	120	...	44	B
19,783	3,201	1,674	18,448	569	1,169	19,389	11,505	...	I

	Serial number of municipality	Public health and convenience—(*concluded*).			Public Instruction.					
		Public works—(*concluded*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.	Total.
		Roads.	Stores.							
	3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	21	60,030	1,759	6,58,870	33,080	...	...	2,500	...	35,580
.	22	2,172	9	23,129	1,528	...	...	...	...	1,528
..	23	796	...	7,475	3,733	976	...	60	...	4,769
..	24	1,605	...	13,035	584	...	...	1,200	20	1,804
..	25	2,082	196	9,435	715	...	...	1,685	...	2,400
..	26	2,227	...	13,954	459	...	...	2,285	20	2,764
..	27	234	...	6,084	2,059	...	...	20	...	2,079
al	...	1,05,585	1,988	9,76,269	67,469	10,899	1,748	11,767	1,170	93,053
..	28	33,195	4,240	1,32,929	59,592	3,421	1,917	6,488	1,260	72,678
..	29	1,290	...	9,704	2,047	1,683	...	100	...	3,830
..	30	846	...	4,535	1,417	...	...	...	20	1,437
..	31	439	...	5,378	1,088	...	...	495	2	1,585
..	32	988	...	11,218	2,061	...	...	...	...	2,061
..	33	1,399	...	10,430	3,934	...	...	...	5	3,939
..	34	10,796	3	45,521	...	...	87	7,718	...	7,805
..	35	2,363	...	15,225	50	...	...	1,575	...	1,625
..	36	2,491	...	11,280	50	18	...	2,997	...	3,065
..	37	33,156	...	1,01,002	8,786	...	569	3,336	143	12,834
..	38	4,399	...	22,695	3,480	163	...	1,276	50	4,969
..	39	6,573	...	22,051	2,685	2,223	...	3,443	...	8,351
..	40	3,738	...	22,282	2,706	853	...	2,512	...	6,071
..	41	17,858	...	74,376	11,030	2,787	1,471	4,179	...	19,467
..	42	493	...	13,620	4,734	...	...	...	...	4,734
..	43	14,735	162	39,710	84	13,200	290	13,724	720	28,018
..	44	104	98	3,508	...	...	...	1,302	...	1,302
al	....	1,34,863	4,503	5,45,414	1,03,744	24,348	4,334	49,145	2,200	1,83,771

Contributions.	Miscellaneous.							
	Interest on loans.				Other items.			
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.	Na
42	43	44	45	46	47	47(a)	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
31,078	...	34,249	...	11,808	5,207	3,771	21	A
...	...	...	...	...	393	116	22	F
...	...	...	...	...	121	...	23	M
...	...	...	...	50	508	52	24	E
10	...	...	...	...	328	...	25	S
...	...	...	...	...	966	1,284	26	K
...	...	...	...	...	152	290	27	J
33,258	...	43,090	...	11,858	12,671	6,826	...	I
12,000	...	6,059	...	3,000	4,567	1,666	28	I
...	...	...	...	...	367	3	29	P
100	...	...	...	...	249	606	30	C
...	...	...	...	...	237	...	31	
237	...	998	...	...	318	144	32	
229	...	...	...	...	601	270	33	
...	...	1,449	...	...	296	102	34	
60	...	799	...	...	175	24	35	
...	...	...	...	130	169	...	36	
...	...	14,784	...	20	1,845	1,525	37	
...	...	2,809	...	...	539	61	38	
...	...	...	...	...	400	226	39	
...	...	...	...	...	394	38	40	
2,200	...	...	...	...	1,956	1,504	41	
...	...	...	...	...	490	218	42	
...	...	1,115	...	...	1,956	205	43	
...	...	...	...	...	76	...	44	
14,826	...	28,013	...	3,150	14,635	6,592	...	

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	3,238	3,457	2,400	69	6,639	24,781
22	181	148	21	200	1,288	2,347
23	39	32	...	...	807	999
24	447	95	...	3,383	...	4,485
25	79	32	10	322	802	1,573
26	94	8	....	...	1,130	3,482
27	74	153	84	300	754	1,807
...	8,034	5,188	3,260	4,646	24,417	65,042
28	3,656	753	37	...	25,393	36,072
29	139	27	15	...	2,207	2,758
30	49	40	...	...	1,211	2,155
31	121	...	20	...	14,714	15,092
32	54	...	24	...	2,198	2,738
33	160	61	...	...	4,544	5,636
34	653	74	533	...	966	2,624
35	144	73	...	...	429	845
36	145	1	...	...	856	1,171
37	1,592	158	1,637	...	7,489	14,246
38	645	...	122	...	13,519	14,886
39	503	...	3	...	2,234	3,366
40	174	...	40	...	992	1,638
41	2,901	63	100	...	5,299	11,828
42	388	40	28	...	...	1,164
43	681	54	39	...	2,724	5,659
44	38	...	...	...	232	346
...	12,043	1,349	2,598	...	85,007	1,22,224

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.	Na
		Investments.		Payment to sinking fund.	Repayment of loans.		
		In securities (other than for sinking funds).	In savings bank.				
49	50	51	52	53	54	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
70,838	8,87,129	3,00,000	...	...	88,787	21	A
2,347	33,797	...	...	...	...	22	F
999	18,032	...	...	...	...	23	M
4,535	26,572	5,000	...	...	...	24	E
1,573	17,760	13,800	...	...	...	25	Sc
3,482	32,837	15,987	...	...	...	26	K
1,807	13,859	10,883	...	...	...	27	Ja
1,19,990	14,38,981	4,54,312	...	...	99,320	...	D
45,131	3,32,097	11,556	...	...	10,804	28	Ba
2,758	21,547	3,600	...	...	...	29	B
2,155	12,555	5,000	...	...	...	30	C
15,092	25,899	7,015	...	...	...	31	D
3,736	21,425	4,841	...	...	1,928	32	N
5,636	28,579	3,330	...	...	...	33	N
4,073	77,625	32,693	...	...	2,207	34	B
1,644	23,238	2,303	...	...	2,913	35	U
1,301	20,553	4,500	...	...	...	36	S
29,050	1,76,247	25,000	...	...	20,456	37	M
17,695	59,000	3,999	...	...	5,967	38	C
3,366	45,729	11,188	...	...	...	39	A
1,638	40,167	6,000	...	...	...	40	S
11,828	1,44,944	12,913	...	...	...	41	S
1,164	30,606	8,812	...	...	...	42	T
6,774	95,218	18,600	...	...	3,349	43	P
346	7,580	5,000	...	...	...	44	L
1,53,387	11,63,009	1,66,350	....	...	47,624	...	L

y.	Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
		Advances.		Deposits.	Total.		
		Permanent.	Other.				
	3	55	56	57	58	59	60
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	21	...	2,764	7,987	3,99,538	12,86,667	23,765
..	22	...	...	...	...	23,797	...
..	23	...	...	...	...	18,032	...
..	24	...	...	...	5,000	31,572	...
..	25	...	...	3,344	17,144	34,904	193
..	26	...	...	355	16,342	49,179	...
..	27	...	...	979	11,862	25,721	...
al	...	50	4,564	17,093	5,75,339	20,14,320	24,352
..	28	135	...	230	22,725	3,54,822	1,973
..	29	...	95	...	3,695	25,242	...
..	30	...	117	1,029	6,146	18,701	...
..	31	...	...	...	7,015	32,914	...
..	32	...	...	...	6,769	28,194	...
..	33	...	...	101	3,431	32,010	...
..	34	...	...	...	34,900	1,12,525	...
..	35	...	326	67	5,609	28,847	...
..	36	40	177	...	4,717	25,270	1,440
..	37	1,245	...	745	47,446	2,23,693	...
..	38	...	...	...	9,966	68,966	40
..	39	...	...	1,681	12,869	58,598	1
..	40	...	...	268	6,268	46,435	...
..	41	35	...	3,312	16,260	1,61,204	4,237
..	42	...	...	...	8,812	39,418	40
..	43	...	729	497	23,175	1,18,393	...
..	44	...	...	...	5,000	12,580	...
l	...	1,455	1,444	7,930	2,24,803	13,87,812	7,731

Provinces of Agra and Oudh during the year ending the 31*st March*, 1918—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
2,24,142	2,47,907	15,34,574	5,300	4,17,322	10,90,830	21	Agra ...	Agra ...	Agra—(*concluded*).
2,478	2,478	36,275	200	...	...	22	Firozabad ...		
5,342	5,342	23,374	45	3,500	...	23	Mainpuri ...	Mainpuri ...	
4,053	4,053	35,625	50	12,000	...	24	Etah ...	Etah ...	
3,857	4,050	38,954	30	14,800	...	25	Soron ...		
9,907	9,907	59,086	100	40,987	...	26	Kasganj ...		
3,209	3,209	28,930	32	13,383	...	27	Jalesar ...		
4,44,895	4,69,247	24,83,567	10,684	9,20,972	13,04,582	...	Divisional total.		
88,790	90,763	4,45,585	2,389	20,000	1,41,179	28	Bareilly ...	Bareilly ...	Rohilkhand.
3,866	3,866	29,108	58	3,600	...	29	Bijnor ...	Bijnor ...	
5,023	5,023	23,724	54	5,000	...	30	Chandpur ...		
3,122	3,122	36,036	50	7,015	...	31	Dhampur ...		
4,662	4,662	32,856	100	5,541	22,923	32	Nagina ...		
2,948	2,948	34,958	61	7,530	...	33	Najibabad ...		
21,158	21,158	1,33,683	20	32,693	34,570	34	Budaun ...	Budaun ...	
2,632	2,632	31,479	70	2,303	17,146	35	Ujhani ...		
5,350	6,790	32,060	40	4,500	...	36	Sahaswan ...		
1,65,852	1,65,852	3,89,545	1,245	69,380	3,54,267	37	Moradabad ...	Moradabad	
18,031	18,071	87,037	1,173	3,999	65,709	38	Chandausi ...		
5,547	5,548	64,146	205	11,188	...	39	Amroha ...		
12,036	12,036	58,471	60	7,000	...	40	Sambhal ...		
6,813	11,050	1,72,254	3,521	17,413	...	41	Shahjahanpur ...	Shahjahanpur	
10,530	10,570	49,988	1,780	8,812	...	42	Tilhar ...		
16,583	16,583	1,34,976	1,220	18,600	25,334	43	Pilibhit ...	Pilibhit ...	
5,980	5,980	18,560	80	5,000	...	44	Bisalpur ...		
3,78,923	3,86,654	17,74,466	12,126	2,29,574	6,61,128	...	Divisional total.		

STATEMENT NO. III.—*Statement showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD. Etawah ...	Etawah ...	45	6,091	5,348	...	11	...	...	...	11,450
Cawnpore ...	Cawnpore ...	46	42,132	25,695	...	734	17,298	560	...	86,419
Fatehpur ...	Fatehpur ...	47	1,869	1,107	...	...	14	...	...	2,990
Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	48	3,463	6,661	...	...	308	...	...	10,432
Allahabad ...	Allahabad ...	49	31,939	27,797	...	...	1,836	84	492	62,148
	Divisional total	...	85,494	66,608	...	745	19,456	644	492	1,73,439
JHANSI. Banda ...	Banda ...	50	4,595	3,684	...	...	127	...	...	8,406
Jhansi ...	Jhansi ...	51	8,699	8,178	...	...	49	36	...	16,962
	Lalitpur ...	52	2,257	360	...	...	58	...	...	2,675
	Mau ...	53	1,617	456	...	...	83	...	...	2,156
Jalaun ...	Orai ...	54	1,603	279	...	...	...	...	...	1,882
	Kalpi ...	55	2,115	327	...	26	...	32	...	2,500
	Kunch ...	56	1,728	376	...	...	...	...	...	2,104
	Divisional total	...	22,614	13,660	...	26	317	68	...	36,685
BENARES. Benares ...	Benares ...	57	18,569	32,830	...	835	1,204	...	...	53,438
Mirzapur ...	Mirzapur ...	58	5,706	6,653	...	...	...	393	...	12,752
Jaunpur ...	Jaunpur ...	59	4,540	6,592	...	...	...	...	...	11,132
Ghazipur ...	Ghazipur ...	60	3,024	3,475	...	...	...	...	...	6,499
Ballia ...	Ballia ...	61	2,269	539	...	...	24	...	...	2,832
	Divisional total	...	34,108	50,089	...	835	1,228	393	...	86,653
GORAKHPUR. Gorakhpur ...	Gorakhpur ...	62	9,336	7,155	...	5	53	15	...	16,564
Azamgarh ...	Azamgarh ...	63	3,147	779	...	...	239	...	...	4,165
	Divisional total	...	12,483	7,934	...	5	292	15	...	20,729
KUMAUN. Almora ...	Almora ...	64	563	792	4,063	...	69	...	...	5,487
Naini Tal ...	Naini Tal ...	65	8,318	921	4,621	555	826	...	...	15,241
	Kashipur ...	66	1,854	122	1,454	62	80	...	...	3,572
	Divisional total	...	10,735	1,835	10,138	617	975	...	...	24,300

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	9,946	...	...	9,946	3,394	307	45
763	70,000	...	...	70,763	22,411	1,64,016	46
...	1,955	...	...	1,955	...	...	47
...	10,103	...	...	10,103	...	...	48
1,378	31,208	...	...	32,586	1,15,646	1,26,323	49
2,141	1,23,212	...	...	1,25,353	1,41,451	2,90,646	...
...	3,262	...	...	3,262	...	316	50
...	8,393	...	10	8,403	3,890	9,747	51
...	2,865	...	1	2,866	...	261	52
...	3,100	...	...	3,100	...	111	53
...	1,584	...	...	1,584	...	428	54
...	1,368	...	...	1,368	225	197	55
...	1,687	...	...	1,687	...	136	56
...	22,259	...	11	22,270	4,115	11,196	...
...	32,935	...	280	33,215	8,133	1,60,054	57
967	7,345	...	139	8,451	2,950	11,330	58
...	4,382	...	9	4,391	...	...	59
28	3,844	...	...	3,872	...	15	60
...	2,010	...	...	2,010	781	...	61
995	50,516	...	428	51,939	11,864	1,71,399	...
13	9,868	...	...	9,881	...	...	62
...	6,035	...	...	6,035	...	...	63
13	15,903	...	...	15,916	...	...	...
...	1,019	...	...	1,019	2,390	373	64
...	8,850	...	...	8,850	23,237	40,866	65
...	1,867	...	...	1,867	...	93	66
...	11,736	...	...	11,736	25,627	41,332	...

Serial number of municipality.	Public health and							
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	...	...	24,487	1,080	1,775	...	326	...
46	75,388	23,978	1,26,961	13,469	10,900	...	1,483	65,300
47	2,083	...	5,072	...	377	27	156	1,836
48	...	542	31,093	2,973	3,204	350	401	99
49	68,143	18,327	1,19,896	9,799	13,766	1,665	1,371	237
...	1,45,614	42,847	3,07,509	27,321	30,022	2,042	3,737	67,472
50	...	417	8,794	694	1,687	...	318	669
51	411	1,260	31,899	900	1,994	38	203	954
52	568	365	5,570	...	510	270	139	13
53	...	53	4,524	341	796	54	93	288
54	262	9	3,473	...	464	...	183	...
55	62	164	3,797	...	288	...	239	65
56	...	644	5,007	...	895	183	155	...
...	1,243	2,912	63,064	1,935	6,634	545	1,330	1,989
57	28,126	19,445	84,281	9,585	7,638	...	1,413	694
58	...	356	24,022	1,077	4,540	...	404	...
59	...	3	18,811	740	1,400	...	460	...
60	805	1,033	9,544	...	2,344	...	366	171
61	...	191	4,752	349	60	...	171	43
...	28,931	21,061	1,41,410	11,751	15,982	...	2,814	908
62	...	...	31,086	1,178	4,115	244	433	12,311
63	...	636	9,336	535	1,300	...	177	28
...	...	636	40,422	1,713	5,415	244	610	12,339
64	1,160	39	5,543	...	870	...	163	...
65	35,923	7,054	26,453	4,847	4,338	...	538	4,343
66	...	341	3,909	305	1,600	...	328	...
...	37,083	7,434	35,905	5,152	6,808	...	1,029	4,343

convenience—(*continued*).

Markets and slaughter-houses.	Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,044	586	...	1,139	...	175	2,324	3,494	45
5,062	2,330	...	7,392	...	3,332	22,890	4,441	46
180	165	...	220	...	8	454	458	47
377	281	173	2,049	60	217	952	95	48
4,209	438	...	1,348	...	750	14,057	730	49
10,872	3,800	173	12,148	60	4,482	40,677	9,218	...
192	274	163	994	...	152	601	692	50
799	305	...	3,010	624	189	980	107	51
2,248	158	...	1,137	...	60	343	...	52
67	93	...	...	...	...	131	70	53
6	220	81	25	...	145	10	157	54
70	154	...	319	...	141	172	216	55
136	124	...	...	...	57	...	262	56
3,518	1,328	244	5,485	624	744	2,237	1,504	...
1,556	432	...	3,416	...	1,720	21,031	5,290	57
503	196	5	658	...	383	2,765	1,026	58
98	96	...	783	...	...	1,338	1,208	59
611	156	...	514	...	...	1,032	1,251	60
132	180	...	216	...	24	240	750	61
2,900	1,060	5	5,587	...	2,127	26,406	9,525	...
1,088	372	...	423	120	878	3,099	484	62
482	384	172	187	127	18	316	379	63
1,570	756	172	610	247	1,058	3,415	863	...
7	...	...	...	...	144	556	...	64
2,107	24	615	432	...	...	3,004	3,936	65
...	151	...	75	...	48	6	331	66
2,114	175	615	507	...	192	3,566	4,267	...

	Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.					
		Public works—(*concluded*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.	Total.
		Roads.	Stores.							
	3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	45	11,350	...	51,481	245	6,137	...	8,210	...	14,592
	46	1,09,109	...	6,58,462	47,189	3,175	...	17,905	770	69,039
	47	473	...	11,509	...	64	...	2,640	25	2,729
	48	20,634	601	64,101	7,594	...	...	...	25	7,619
	49	40,215	155	5,37,075	33,666	1,237	...	2,324	...	37,227
	...	1,81,781	756	13,22,628	88,694	10,613	...	31,079	820	1,31,206
	50	4,500	...	20,463	1,923	...	...	2,400	...	4,323
	51	8,640	...	65,950	7,872	3,347	...	...	...	11,219
	52	866	...	12,508	2,265	130	...	300	...	2,695
	53	2,305	26	8,950	1,235	66	...	134	...	1,435
	54	80	...	5,483	1,198	...	...	...	...	1,198
	55	2,494	...	8,603	1,872	80	...	...	...	1,952
	56	2,643	...	10,242	2,380	441	...	...	...	2,821
l	...	21,526	26	1,32,199	18,745	4,064	...	2,834	...	25,643
	57	51,858	...	4,04,672	28,974	1,421	3,943	8,061	920	43,319
	58	2,708	...	52,923	5,972	1,123	...	1,375	120	8,590
	59	8,990	3	33,963	4,168	366	...	1,199	120	5,853
	60	6,833	...	24,675	3,960	72	...	200	204	4,436
	61	2,839	...	10,728	948	2,479	...	1,468	...	4,895
l	...	73,228	3	5,26,961	44,022	5,461	3,943	12,303	1,364	67,093
	62	7,762	8	63,601	9,017	...	...	...	960	9,977
	63	995	...	15,234	2,575	75	...	500	...	3,150
l	...	8,757	8	78,835	11,592	75	...	500	960	13,127
	64	718	...	11,963	267	...	...	1,100	25	1,392
	65	16,981	158	1,74,856	1,860	42	...	172	...	2,074
	66	1,027	11	8,225	1,611	1,195	...	...	...	2,806
l	...	18,726	169	1,95,044	3,738	1,237	...	1,272	25	6,272

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	398	701	45
35,573	...	83,830	...	...	7,797	756	46
...	...	...	...	...	81	52	47
480	...	...	...	...	1,522	750	48
16,733	...	27,149	...	995	3,817	1,473	49
52,786	...	1,10,979	...	995	13,615	3,732	...
50	...	...	...	...	846	148	50
14,786	...	1,494	...	310	908	243	51
...	...	...	...	...	366	24	52
...	...	...	...	...	280	8	53
202	...	...	...	...	142	...	54
256	...	...	...	...	267	...	55
302	...	...	...	...	326	...	56
15,596	...	1,494	...	310	3,135	423	...
8,275	...	1,11,557	...	12,596	5,666	1,953	57
...	...	16,469	...	479	1,402	45	58
...	...	4,204	...	...	1,000	197	59
...	...	...	...	25	780	23	60
...	...	4,626	...	...	347	...	61
8,275	...	1,36,856	...	13,100	9,195	2,218	...
...	...	...	...	...	387	111	62
...	...	...	...	...	559	11	63
...	...	...	...	...	946	122	...
696	...	...	...	...	574	...	64
2,117	...	9,834	...	205	1,697	...	65
10	...	115	...	...	200	...	66
2,823	...	9,949	...	205	2,471	...	...

Serial number of municipality.	Miscellaneous—*(concluded)*.					
	Other items—*(concluded)*.					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	628	149	...	...	3,665	5,541
46	7,486	15,613	...	...	15,247	46,899
47	134	9	55	...	28	359
48	234	94	71	...	9,323	11,994
49	3,702	17,303	6,476	1,340	15,061	49,172
...	12,184	33,168	6,602	1,340	43,324	1,13,965
50	193	862	...	...	1,122	3,171
51	770	326	26	...	311	2,584
52	190	337	218	...	1,241	2,376
53	155	127	25	179	8,157	8,931
54	83	95	...	...	17	337
55	561	194	...	...	114	1,136
56	121	72	50	...	73	642
...	2,073	2,013	319	179	11,035	19,177
57	8,016	...	813	1,390	43,728	61,596
58	537	343	1,126	247	606	4,306
59	334	42	...	...	1,436	3,009
60	333	160	46	...	3,107	4,449
61	29	...	332	12,032	3,633	16,373
...	9,279	545	2,317	13,669	52,510	89,733
62	493	571	79	...	21,774	23,415
63	315	94	1	...	6,759	7,739
...	808	665	80	...	28,533	31,154
64	219	37	16	...	158	1,004
65	1,109	286	262	...	4,404	7,758
66	212	...	...	...	266	678
...	1,540	323	278	...	4,828	9,440

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,541	93,010	4,750	...	...	...	45
1,30,729	10,50,985	70,000	...	17,531	68,575	46
359	19,542	16,000	...	...	...	47
11,994	1,04,729	...	...	...	...	48
77,316	7,63,085	9,500	...	...	93,095	49
2,25,939	20,31,351	1,00,250	...	17,531	1,61,670	...
3,171	39,675	5,867	...	...	...	50
4,388	1,21,708	...	...	...	2,553	51
2,376	23,120	...	2,929	...	...	52
8,931	24,572	...	...	...	...	53
337	10,686	2,500	...	...	...	54
1,136	15,815	1,496	...	...	...	55
642	17,798	5,775	...	...	...	56
20,981	2,53,374	15,638	2,929	...	2,553	...
1,85,749	7,28,668	...	...	...	56,305	57
21,254	1,03,970	17,163	5,813	...	25,919	58
7,213	62,552	...	...	...	6,764	59
4,474	43,956	3,100	...	...	...	60
20,999	41,464	...	...	...	7,699	61
2,39,689	9,80,610	20,263	5,813	...	96,687	...
23,415	1,23,438	45,000	...	...	...	62
7,739	36,323	3,628	...	...	...	63
31,154	1,59,761	48,628	...	...	...	...
1,004	21,561	9,248	...	...	...	64
17,797	2,20,935	...	...	...	15,526	65
793	17,273	...	...	...	284	66
19,594	2,59,769	9,248	...	...	15,810	...

No. of city	Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
		Advances.		Deposits.	Total.		
		Permanent.	Other.				
3		55	56	57	58	59	60
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1	5	...	...	4,775	97,785	...
	46	...	2,405	10,694	1,69,205	12,20,190	16,200
	47	100	...	110	16,210	35,752	110
	48	...	...	1,191	1,191	1,05,920	...
	49	...	...	37,498	1,40,093	9,03,178	26,105
	...	125	2,405	49,493	3,31,474	23,62,825	42,415
	50	...	661	...	6,528	46,203	...
	51	100	...	1,829	4,482	1,26,190	797
	52	...	...	...	2,929	26,049	...
	53	...	...	...	...	24,572	...
	54	...	...	...	2,500	13,186	...
	55	...	...	...	1,496	17,311	...
	56	...	2,500	483	8,758	26,556	...
	...	100	3,161	2,312	26,693	2,80,067	797
	57	...	...	...	56,305	7,84,973	...
	58	...	604	612	50,111	1,54,081	574
	59	...	...	858	7,622	70,174	129
	60	...	...	408	3,508	47,464	1,894
	61	20	...	...	7,719	49,183	...
	...	20	604	1,878	1,25,265	11,05,875	2,597
	62	1,325	273	2,002	48,600	1,72,038	9,099
	63	...	...	54	3,682	40,005	31
	...	1,325	273	2,056	52,282	2,12,043	9,130
	64	240	5,149	...	14,637	36,198	...
	65	915	...	1,386	17,827	2,38,762	19,597
	66	64	72	...	420	17,693	2,802
	...	1,219	5,221	1,386	32,884	2,92,653	22,399

...vinces of Agra and Oudh during the year ending the 31st March, 1918—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
23,495	23,495	1,21,280	1,245	12,700	...	45	Etawah ...	Etawah ...	Allahabad.
6,92,006	7,08,206	19,28,396	1,103	1,02,500	15,79,914	46	Cawnpore ...	Cawnpore ...	
13,240	13,350	49,102	...	16,000	...	47	Fatehpur ...	Fatehpur ...	
26,054	26,054	1,31,974	1,075	20,000	...	48	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
4,46,937	4,73,042	13,76,220	3,619	70,000	8,14,768	49	Allahabad ...	Allahabad ...	
12,01,732	12,44,147	36,06,972	7,042	2,21,200	23,94,682	...	Divisional total.		
7,515	7,515	53,718	625	10,700	...	50	Banda ...	Banda ...	Jhansi.
14,266	15,063	1,41,253	1,820	15,000	35,198	51	Jhansi ...		
6,741	6,741	32,790	100	13,000	...	52	Lalitpur ...	Jhansi ...	
5,026	5,026	29,598	100	25,200	...	53	Mau ...		
7,583	7,583	20,769	60	7,500	...	54	Orai ...		
2,858	2,858	20,169	100	6,496	...	55	Kalpi ...	Jalaun ...	
4,816	4,816	31,372	100	13,275	...	56	Kunch ...		
48,805	49,602	3,29,669	2,905	91,171	35,198	...	Divisional total.		
88,469	88,469	8,73,442	8,320	1,76,900	28,27,160	57	Benares ...	Benares ...	Benares.
30,184	30,758	1,84,839	344	33,400	3,92,188	58	Mirzapur ...	Mirzapur ...	
10,992	11,121	81,295	605	31,500	1,00,138	59	Jaunpur ...	Jaunpur ...	
16,122	18,016	65,480	530	13,100	...	60	Ghazipur ...	Ghazipur ...	
11,995	11,995	61,178	80	5,500	96,379	61	Ballia ...	Ballia ...	
1,57,762	1,60,359	12,66,234	9,879	2,60,400	34,15,865	...	Divisional total.		
16,859	25,958	1,97,996	1,325	67,750	...	62	Gorakhpur ...	Gorakhpur...	Gorakhpur.
8,511	8,542	48,547	110	17,500	...	63	Azamgarh ...	Azamgarh ...	
25,370	34,500	2,46,543	1,435	85,250	...	...	Divisional total.		
44,837	44,837	81,035	240	9,248	...	64	Almora ...	Almora ...	Kumaun.
52,838	72,435	3,11,197	915	...	2,34,336	65	Naini Tal ...	Naini Tal ...	
3,054	5,856	23,549	64	...	2,269	66	Kashipur ...		
1,00,729	1,23,128	4,15,781	1,219	9,248	2,36,605	...	Divisional total.		

STATEMENT NO. III.—*Showing the expenditure of the municipalities in th*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishments, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts, etc.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.										
Lucknow ...	Lucknow ...	67	59,554	45,281	879	...	5,057	930	534	1,12,235
Unao ...	Unao ...	68	905	366	...	...	172	...	...	1,443
Rae Bareli ...	Rae Bareli ...	69	3,548	3,592	...	...	18	126	...	7,284
Sitapur ...	Sitapur ...	70	6,429	798	...	...	...	36	...	7,263
	Khairabad ...	71	1,084	949	...	638	...	53	...	2,724
Hardoi ...	Hardoi ...	72	2,526	839	...	...	...	...	...	3,365
	Shahabad ...	73	2,243	163	...	...	...	...	...	2,406
	Sandila ...	74	2,192	835	...	30	...	...	...	3,057
Kheri ...	Lakhimpur ...	75	2,321	991	890	156	...	...	...	4,358
	Divisional total	...	80,802	53,814	1,769	824	5,247	1,145	534	1,44,135
FYZABAD.										
Fyzabad ...	Fyzabad ...	76	6,761	12,503	...	...	...	...	...	19,264
	Tanda ...	77	1,784	311	...	...	23	...	...	2,118
Gonda ...	Gonda ...	78	5,235	3,396	...	...	...	...	...	8,631
	Balrampur ...	79	1,361	476	...	...	...	110	...	1,947
Bahraich ...	Bahraich ...	80	3,946	3,009	...	...	...	...	...	6,955
Sultanpur ...	Sultanpur ...	81	1,736	693	...	...	30	...	...	2,459
Partabgarh...	Bela (Partabgarh).	82	1,415	778	...	...	23	...	...	2,216
Bara Banki...	Nawabganj (Bara Banki).	83	1,015	390	...	174	...	...	...	1,579
	Divisional total	...	23,253	21,556	...	174	76	110	...	45,169
	GRAND TOTAL, 1917-1918.	....	4,85,259	4,20,895	27,033	12,810	34,590	5,075	1,110	9,86,772
	Grand total, 1916-1917.	...	*4,51,111*	*4,14,438*	*20,683*	*13,777*	*21,881*	*3,989*	*994*	*9,26,873*

Public safety.					Public health and convenience.			
					Water-supply.			
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Serial number of municipality.	N
12	13	14	15	16	17	18	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
3,402	42,278	...	...	45,680	88,781	1,47,180	67	I
...	1,600	...	...	1,600	...	...	68	I
...	2,586	...	140	2,726	...	35	69	I
...	3,289	...	...	3,289	...	374	70	S
...	956	...	...	956	...	106	71	I
25	3,133	...	...	3,158	...	409	72	I
...	2,117	...	...	2,117	...	126	73	S
...	1,002	...	...	1,002	...	107	74	S
...	4,581	...	...	4,581	...	...	75	I
3,427	61,542	...	140	65,109	88,781	1,48,337	...	I
37	10,465	...	...	10,502	17,922	2,560	76	I
...	927	109	...	1,036	...	76	77	T
...	3,557	...	...	3,557	242	276	78	G
...	1,599	...	...	1,599	...	...	79	I
...	5,285	...	...	5,285	17,416	...	80	I
...	2,873	...	59	2,932	...	187	81	S
...	1,514	...	...	1,514	...	3	82	I
...	2,041	...	...	2,041	...	185	83	N
37	28,261	109	59	28,466	35,580	3,287	...	D
9,066	6,62,958	497	2,638	6,75,159	6,96,134	8,45,264	...	G
10,596	*6,42,902*	*630*	*1,439*	*6,55,567*	*9,37,388*	*7,20,719*	...	G

Serial number of municipality.	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
67	84,345	3,002	1,46,539	13,384	12,824	...	2,203	1,032
68	...	...	4,741	...	202	...	242	496
69	97	66	8,295	804	823	63	147	125
70	464	133	13,415	576	1,735	...	133	4,644
71	...	8	3,953	...	780	96	152	...
72	212	68	6,228	716	1,478	...	128	1,174
73	90	...	6,028	633	350	108	161	...
74	7	...	5,151	...	1,130	42	277	339
75	...	...	5,084	390	437	...	210	...
...	85,215	3,277	1,99,434	16,503	19,759	309	3,653	7,810
76	...	406	26,703	3,851	3,066	...	578	666
77	463	52	6,286	290	510	...	290	56
78	...	96	7,539	...	966	...	274	...
79	...	...	4,875	360	...	...	240	6
80	...	...	13,226	481	1,176	...	569	...
81	332	275	3,694	225	344	25	165	...
82	1,103	21	5,179	86	380	137	175	177
83	...	180	7,489	773	831	...	232	33
...	1,898	1,030	74,991	6,066	7,273	162	2,523	938
...	3,95,436	1,42,180	14,87,958	1,30,475	1,97,601	5,602	28,935	1,15,638
...	*5,46,624*	*1,15,094*	*14,34,511*	*1,30,664*	*1,89,904*	*546*	*29,841*	*74,599*

convenience—*(continued)*.

Markets and slaughter-houses.	Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,254	690	...	7,181	...	3,192	11,019	2,359	67
134	207	...	...	...	...	...	1,094	68
303	154	...	1,887	200	185	273	...	69
145	190	20	2,482	...	121	672	106	70
83	126	...	...	...	22	273	2,756	71
934	230	...	1,550	36	36	218	136	72
305	179	100	72	22	...	76	1,389	73
201	170	...	...	42	24	173	533	74
9	211	...	162	...	...	336	1,005	75
8,368	2,157	120	13,334	300	3,580	13,040	9,378	...
772	507	...	274	...	180	2,145	1,682	76
96	133	...	59	...	51	...	2,675	77
97	244	...	60	...	...	659	1,869	78
146	450	...	...	...	25	156	791	79
649	173	419	2,587	...	9	240	1,088	80
420	114	...	1,000	...	...	60	927	81
973	196	...	467	...	....	105	71	82
9	153	96	258	...	181	360	950	83
3,162	1,970	515	4,705	...	446	3,725	10,053	...
75,260	21,788	9,216	92,945	5,055	17,729	1,44,103	1,00,241	...
1,01,054	*21,965*	*6,597*	*96,192*	*3,717*	*17,382*	*1,43,316*	*1,53,875*	...

Serial number of municipality.	Public health and convenience —*(concluded)*.			Public instruction.				
	Public Works— *(concluded)*.		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.
	Roads.	Stores						
3	35	36	37	38	38*(a)*	38*(b)*	39	40
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
67	92,358	...	6,22,343	83,556	...	...	...	920
68	4,779	...	11,895	1,445	...	...	...	150
69	3,637	69	17,163	2,605	...	...	72	...
70	4,975	4	30,189	3,557	...	...	...	455
71	1,497	...	9,852	...	...	...	1,447	...
72	...	1,798	15,351	109	...	...	2,435	215
73	1,876	...	11,515	650	...	...	2,196	128
74	929	...	9,125	1,471	...	...	1,111	50
75	5,441	...	13,285	2,350	...	...	...	...
...	1,15,492	1,871	7,40,718	95,743	...	...	7,261	1,918
76	14,976	...	76,288	1,079	68	...	6,350	360
77	2,003	...	13,040	1,112	15	...	780	5
78	3,808	...	16,130	1,827	29	...	...	60
79	4,462	...	11,511	1,235	2,210	...	...	...
80	2,474	...	40,507	3,977	52	...	200	240
81	1,299	...	9,067	...	...	...	1,535	125
82	890	...	9,963	1,412	50	...	...	...
83	1,015	...	12,745	1,279	34	...	...	1,400
...	30,927	...	1,89,251	11,921	2,458	...	8,865	2,190
...	7,99,775	9,860	53,21,195	5,00,689	67,901	10,025	1,53,500	12,582
...	*8,09,294*	*21,928*	*55,56,210*	*4,87,544*	*73,585*	*8,439*	*1,19,402*	*11,115*

Total.	Contributions. For general purposes.	Miscellaneous. Interest on loans. Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Other items. Printing charges.	Law charges.	Serial number of municipality.	
41	42	43	44	45	46	47	47(a)	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
84,476	41,068	...	73,791	...	...	10,285	1,991	67	
1,595	...	...	...	...	...	131	10	68	
2,677	100	...	...	...	7,948	119	366	69	
4,012	50	...	...	...	...	435	21	70	
1,447	...	...	...	...	...	370	180	71	
2,759	200	...	...	...	...	454	4	72	
2,974	488	...	...	...	...	244	2	73	
2,632	377	...	...	...	...	200	49	74	
2,350	195	...	...	...	...	421	1,000	75	
1,04,922	42,478	...	73,791	...	7,948	12,659	3,623	...	
7,857	7,062	...	2,070	...	...	866	77	76	
1,912	...	...	...	...	...	194	...	77	
1,916	...	...	...	...	...	732	285	78	
3,445	154	...	...	...	...	227	1	79	
4,469	...	...	3,852	...	...	679	...	80	
1,660	...	...	...	...	...	420	...	81	
1,462	...	...	...	...	...	343	...	82	
2,713	75	...	...	...	...	543	95	83	
25,434	7,291	...	5,922	...	...	4,004	458	...	
7,44,697	2,66,978	...	4,90,561	...	1,33,082	87,963	30,722	...	
7,00,085	*2,56,825*	...	*4,87,770*	...	*93,324*	*83,216*	*35,781*	...	

Serial number of municipality.	Miscellaneous—*(concluded)*.					
	Other items—*(concluded)*.					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(b)	47(c)	47(d)	47(e)	47(f)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
67	7,499	...	10,654	...	2,83,111	3,13,540
68	34	125	...	...	359	659
69	700	243	...	...	70	1,498
70	521	1,870	875	...	56	3,778
71	46	474	489	...	179	1,738
72	195	552	33	...	230	1,468
73	227	5	12	...	190	680
74	169	13	491	...	60	982
75	108	502	286	455	2,032	4,804
...	9,499	3,784	12,840	455	2,86,287	3,29,147
76	636	165	911	10,206	7,973	20,834
77	57	370	7	...	5,791	6,419
78	194	1,655	718	...	336	3,920
79	62	...	21	...	...	311
80	140	298	...	...	25,968	27,085
81	68	579	...	...	550	1,617
82	229	429	40	...	67	1,108
83	88	596	218	...	1,087	2,627
...	1,474	4,092	1,915	10,206	41,772	63,921
...	71,615	56,438	33,450	39,363	5,96,536	9,16,087
...	*64,964*	*60,915*	*30,363*	*35,840*	*3,40,207*	*6,51,686*

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds.)	In savings bank.			
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,87,331	12,93,133	1,710	...	...	1,13,137	67
659	17,192	...	...	...	...	68
9,446	39,396	7,014	...	...	...	69
3,778	48,581	...	...	...	...	70
1,738	16,717	...	...	...	...	71
1,468	26,301	1,000	...	...	...	72
680	20,180	7,813	...	...	...	73
982	17,175	4,000	5,813	...	...	74
4,804	29,573	10,200	...	...	...	75
4,10,886	15,08,248	31,737	5,813	...	1,13,137	...
22,904	1,43,877	...	...	...	5,242	76
6,419	24,525	...	...	...	...	77
3,920	34,154	3,000	...	...	...	78
311	18,967	...	...	...	...	79
30,937	88,153	...	...	...	3,506	80
1,617	17,735	2,000	...	...	...	81
1,108	16,263	6,650	...	...	...	82
2,627	21,780	...	...	...	...	83
69,843	3,65,454	11,650	...	...	8,748	...
15,39,730	95,34,531	10,20,780	15,155	17,531	6,65,130	...
12,32,780	*93,27,340*	*19,886*	*2,900*	*17,531*	*6,39,605*	...

Serial number of municipality.	Extraordinary and debt—*(concluded)*.				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
67	500	...	3,440	1,18,787	14,11,920	3,300
68	...	...	...	...	17,192	...
69	...	116	...	7,130	46,526	...
70	...	1,845	32	1,877	50,458	140
71	...	...	50	50	16,767	144
72	...	...	...	1,000	27,301	...
73	...	1,178	...	8,991	29,171	...
74	...	...	...	9,813	26,988	...
75	...	350	8	10,558	40,131	...
...	500	3,489	3,530	1,58,206	16,66,454	3,584
76	...	...	5,659	10,901	1,54,778	...
77	...	...	...	...	24,525	...
78	...	...	222	3,222	37,376	3,995
79	...	...	...	...	18,967	...
80	4	...	...	3,510	91,663	611
81	...	...	...	2,000	19,735	...
82	...	...	...	6,650	22,913	...
83	...	...	...	...	21,780	...
...	4	...	5,881	26,283	3,91,737	4,606
...	4,956	30,668	1,25,321	18,79,541	1,14,14,072	1,63,020
...	*3,261*	*59,743*	*80,,687*	*8,23,613*	*1,01,50,953*	*1,55,364*

Correction slip to statement III of the Report on Municipal Administration and Finances in the United Provinces of Agra and Oudh for the year 1917-18.

(i) In column 64(*a*)—"Invested funds" for the figure 70,000 against Allahabad *substitute* 70,700, and insert 2,000 and 6,650 against Sultanpur and Bela (Partabgarh) respectively.

(ii) For the divisional totals of column 64(*a*)—"Invested funds" of the Allahabad and Fyzabad divisions for the figures 2,21,200 and 8,200 *substitute* 2,21,900 and 16,850 respectively.

(iii) In the grand total for 1917-18 of column 64(*a*)—"Invested funds" for the figure 23,59,241 *substitute* 23,68,591.

United Provinces of Agra and Oudh during the year ending the 31st March, 1918—(concluded).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(a)	64(b)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
5,91,138	5,94,438	20,06,358	3,495	31,350	17,53,400	67	Lucknow ...	Lucknow ...	LUCKNOW.
1,382	1,382	18,574	...	...	...	68	Unao ...	Unao ...	
4,810	4,810	51,336	247	14,514	...	69	Rae Bareli ...	Rae Bareli ...	
12,218	12,358	62,816	60	12,000	...	70	Sitapur ...	Sitapur ...	
5,547	5,691	22,458	110	1,000	...	71	Khairabad ...		
5,064	5,064	32,365	70	1,000	...	72	Hardoi ...	Hardoi ...	
15,633	15,633	44,804	110	7,813	...	73	Shahabad ...		
12,435	12,435	39,423	200	9,913	...	74	Sandila ...		
22,347	22,347	62,478	...	14,200	...	75	Lakhimpur ...	Kheri ...	
6,70,574	6,74,158	23,40,612	4,292	91,790	17,53,400	...	Divisional total.		
75,714	75,714	2,30,492	660	...	48,148	76	Fyzabad ...	Fyzabad ...	FYZABAD.
2,405	2,405	26,930	100	...	...	77	Tanda ...		
4,491	8,486	45,862	165	5,000	...	78	Gonda ...	Gonda ...	
712	712	19,679	100	...	...	79	Balrampur ...		
13,103	13,714	1,05,377	670	3,200	92,866	80	Bahraich ...	Bahraich ...	
8,813	8,813	28,548	130	...	...	81	Sultanpur ...	Sultanpur ...	
9,566	9,566	32,479	110	...	...	82	Bela (Partabgarh).	Partabgarh	
3,041	3,041	24,821	110	...	...	83	Nawabganj (Bara Banki).	Bara Banki	
1,17,845	1,22,451	5,14,188	2,045	8,200	1,41,014	...	Divisional total.		
36,31,299	37,94,319	1,52,08,391	60,216	23,59,241	1,18,50,132	...	GRAND TOTAL, 1917-1918.		
38,12,591	*39,67,955*	*1,41,18,908*	*61,222*	*13,22,901*	*1,18,46,102*	...	*Grand total, 1916-1917.*		

STATEMENT No. IV.

STATEMENT NO. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed March, 1918, the average consumption or expenditure per*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dun ...	Dehra ...	1	38,610	4,94,941	19,242	3,84,194	14,185	9 38 0
	Saharanpur	Saharanpur ...	2	62,850	8,59,502	27,215	5,15,842	16,392	8 8 0
		Hardwar-Union	3	28,682	2,24,119	8,337	2,20,663	8,216	7 28 0
	Meerut ...	Meerut ...	4	116,631	9,12,072	53,725	6,58,360	40,623	5 26 0
		Hapur ...	5	19,142	4,87,288	16,385	3,11,272	10,507	16 10 0
	Bulandshahr	Khurja ...	6	27,387	2,66,512	6,511	1,83,034	4,264	6 27 0
		Divisional total	...	293,302	32,44,434	1,31,415	22,73,365	94,187	7 30 0
AGRA.	Aligarh ...	Koil (Aligarh)...	7	66,344*	9,65,140	31,965	5,15,678	16,961	7 30 0
		Hathras ...	8	37,854	17,67,426	45,274	6,77,357	16,262	17 36 0
	Muttra ...	Muttra ...	9	58,183	6,76,521	25,340	3,91,210	15,014	6 38 0
		Brindaban ...	10	18,443	1,14,505	4,862	1,12,101	4,779	6 3 0
	Agra ...	Agra ...	11	185,449	25,35,660	1,30,057	14,57,443	75,577	7 34 0
	Etah ...	Kasganj ...	12	16,429	81,582	2,640	71,858	2,306	4 14 0
		Divisional total	...	382,702	61,40,834	2,40,138	32,25,647	1,30,899	8 17 0
ROHILKHAND.	Bareilly ...	Bareilly ...	13	129,462	17,93,337	78,794	10,11,847	42,655	7 33 0
	Budaun ...	Budaun ...	14	38,230	4,42,400	15,268	2,84,046	9,669	7 17 0
	Moradabad	Moradabad ...	15	81,168	18,86,277	30,623	6,42,632	20,736	7 37 0
		Chandausi ...	16	22,255	2,97,815	10,320	1,14,697	5,421	5 6 0
	Shahjahanpur.	Shahjahanpur...	17	71,778	13,95,422	38,911	4,43,943	14,021	6 10 0
		Tilhar ...	18	18,446	1,48,649	4,043	82,135	2,386	4 18 0
	Pilibhit ...	Pilibhit ...	19	31,554	6,26,825	17,556	2,12,193	6,285	6 29 0
		Divisional total	...	392,893	65,90,725	1,95,515	27,96,493	1,01,173	7 5 0

* Increase due to extension of municipal limits in 1917.

Refined sugar.					Serial number of municipality.	Na
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.		
11	12	13	14	15	4	
Mds.	Rs.	Mds.	Rs.	Mds. s. c.		
24,457	9,797	16,417	6,478	0 17 0	1	I
65,178	10,376	35,335	6,645	0 22 0	2	S
12,945	4,048	12,592	3,949	0 18 0	3	I
49,700	12,351	48,701	11,988	0 17 0	4	M
...	...	...	...	...	5	I
18,827	7,108	10,918	3,916	0 16 0	6	I
1,71,107	43,680	1,23,963	32,976	0 16 0	...	
54,913	13,728	33,143	8,286	0 20 0	7	I
...	...	...	...	...	8	I
41,242	8,256	28,689	7,714	0 20 0	9	M
8,952	2,700	8,698	2,620	0 19 0	10	I
1,46,219	45,693	73,017	22,817	0 16 0	11	A
...	...	...	...	...	12	
2,51,326	70,377	1,43,547	41,437	0 15 0	...	
53,761	16,800	23,400	7,312	0 7 0	13	
14,962	4,724	7,108	2,491	0 7 0	14	
26,970	8,429	11,388	3,559	0 6 0	15	
...	...	...	...	...	16	
15,944	4,958	9,495	3,422	0 5 0	17	
...	...	...	...	...	18	
3,888	1,205	3,021	944	0 4 0	19	
1,15,525	36,116	54,412	17,728	0 6 0	...	

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	45,442	5,680	36,828	4,603	0 38 0
2	2,36,829	14,802	1,21,852	7,616	1 38 0
3	18,227	2,279	17,415	2,177	0 24 0
4	54,616	6,827	50,962	6,370	0 17 0
5	...	...	...	...	...
6	63,255	5,930	38,505	3,610	1 16 0
...	4,18,369	35,518	2,65,562	24,376	0 36 0
7	88,683	8,314	63,401	5,944	0 38 0
8	...	...	...	...	...
9	47,240	5,905	33,624	4,203	0 23 6
10	8,793	1,098	8,793	1,098	0 19 0
11	4,26,845	61,802	32,240	8,039	0 5 0
12	...	...	...	...	...
...	5,71,561	77,119	1,38,058	19,284	0 14 0
13	3,11,693	19,481	1,13,103	7,069	0 35 0
14	35,697	2,603	34,517	2,529	0 36 0
15	55,539	9,338	51,068	8,720	0 25 0
16	42,221	3,574	39,366	3,337	1 31 0
17	...	...	...	...	...
18	...	...	...	...	...
19	...	...	...	...	...
...	4,45,150	34,996	2,38,024	21,655	0 24 0

Ghi.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.	Na
21	22	23	24	25	4	
Mds.	Rs.	Mds.	Rs.	Mds. s. c.		
8,703	4,487	5,583	2,879	0 6 0	1	D
9,105	5,693	8,558	5,351	0 5 0	2	Sa
6,258	7,301	6,078	7,094	0 8 0	3	H
9,384	90,384	19,272	19,272	0 7 0	4	M
2,007	1,255	1,910	1,194	0 4 0	5	H
...	...	...	...	...	6	K
1,16,457	1,09,120	41,401	35,790	0 5 0	...	D
11,227	5,614	9,332	4,666	0 5 0	7	K
29,986	14,993	7,218	3,609	0 8 0	8	H
14,382	7,191	10,286	5,143	0 7 0	9	M
4,268	2,133	4,202	2,100	0 9 0	10	B
27,126	27,126	25,215	25,215	0 5 0	11	A
3,029	1,894	2,447	1,530	0 6 0	12	K
90,018	58,951	58,700	42,263	0 6 0	..	D
14,850	11,137	12,017	9,012	0 4 0	13	B
3,416	2,134	3,337	2,085	0 3 0	14	B
8,912	6,683	8,434	6,325	0 4 0	15	M
...	...	...	...	...	16	C
8,506	4,253	4,898	2,449	0 3 0	17	S
908	454	862	431	0 2 0	18	T
5,990	2,995	4,954	2,477	0 6 0	19	P
42,582	27,656	34,502	22,779	0 3 0	...	D

ity.	Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
		(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
	4	26	27	28	29	30
		Mds.	Rs.	Mds.	Rs.	Mds. s. c.
...	1	6,73,678	45,875	5,24,701	34,013	13 24 0
...	2	13,00,947	74,485	7,83,892	50,486	12 19 0
on	3	3,98,733	26,323	3,93,614	25,776	13 29 0
...	4	15,41,702	1,89,333	11,21,199	1,01,373	9 24 0
...	5	5,64,340	21,888	3,73,934	15,341	19 21 0
...	6	4,22,224	25,317	2,74,307	16,876	10 1 0
tal	...	49,01,624	3,83,221	34,71,647	2,48,865	11 33 0
)	7	13,31,074	74,426	8,09,665	49,957	12 19 0
...	8	18,88,533	72,451	7,19,354	24,421	19 3 0
...	9	12,35,704	56,934	8,87,201	41,711	15 10 0
...	10	1,78,031	14,310	1,75,307	14,113	9 20 0
...	11	37,71,558	3,06,274	20,74,160	1,67,805	11 7 0
...	12	1,98,685	8,249	1,76,912	7,150	10 3 0
tal	...	86,03,585	5,32,644	48,42,599	3,05,157	12 26 0
...	13	23,03,904	1,55,114	12,70,276	93,789	9 32 0
...	14	5,79,265	31,282	4,07,696	23,180	10 27 0
...	15	20,94,531	69,163	8,12,561	52,844	10 0 0
...	16	3,87,481	18,839	2,01,145	13,292	9 1 0
...	17	16,11,866	57,068	6,44,823	28,243	8 39 0
..	18	1,95,028	6,453	1,28,439	4,771	6 38 0
...	19	10,11,808	26,861	5,95,273	14,771	18 35 0
al	...	81,83,883	3,64,780	40,60,213	2,30,890	10 13 0

Class II.—Animals for slaughter.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
22,883	3,043	21,282	2,948	...	1
23,721	3,798	23,721	3,798	...	2
2,887	299	2,887	299	...	3
992	248	992	248	...	4
3,372	445	3,372	445	...	5
...	...	...	...	...	6
53,855	7,838	52,254	7,738	...	...
65,732	16,998	65,732	16,998	...	7
...	....	...	...	...	8
16,678	2,690	15,957	2,521	...	9
1,400	131	1,400	131	...	10
2,03,965	23,176	1,62,425	17,974	...	11
4,276	728	4,276	728	...	12
2,92,051	43,723	2,49,790	38,352	...	...
64,958	11,831	60,135	11,530	...	13
13,690	1,889	13,690	1,889	...	14
38,659	6,461	37,807	6,382	...	15
5,066	400	5,066	400	...	16
29,098	3,650	29,098	3,650	...	17
4,383	720	4,383	720	...	18
8,616	1,077	8,616	1,077	...	19
1,64,470	26,028	1,58,795	25,648	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	9,776	1,833	7,352	1,378	0 7 0
2	...	...	...	...	...
3	2,378	447	2,362	444	0 3 0
4	9,388	2,227	8,963	2,120	0 3 0
5	...	...	...	...	...
6	...	...	...	...	...
...	21,543	4,507	18,677	3,942	0 2 0
7	5,697	1,068	4,181	784	0 2 0
8	...	...	...	...	...
9	7,435	1,394	4,965	930	0 3 0
10	3,103	567	2,706	509	0 6 0
11	...	...	...	...	...
12	...	...	...	...	...
...	16,235	3,029	11,852	2,223	0 1 0
13	9,482	2,357	8,001	1,987	0 2 0
14	408	76	408	76	...
15	3,279	614	3,147	589	0 2 0
16	...	...	...	...	...
17	...	...	...	...	...
18	123	23	120	22	0 0 4
19	2,696	674	2,228	557	0 3 0
...	15,988	3,744	13,904	3,231	0 1 0

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. d.	
20,379	4,498	16,906	3,860	0 17 0	1
9,699	1,938	9,699	1,916	0 6 0	2
1,13,625	1,652	1,13,592	1,648	3 38 0	3
6,30,547	11,371	5,75,244	10,477	4 37 0	4
971	536	971	536	0 2 0	5
*	749	*	749	...	6
7,75,221	20,744	7,16,412	19,186	2 17 0	...
12,014	4,524	10,388	4,203	0 6 0	7
3,039	2,768	3,039	1,332	0 3 0	8
2,33,182	4,128	2,25,784	3,662	3 35 0	9
97,297	1,152	5,741	1,093	0 12 0	10
1,25,843	19,740	1,21,920	19,037	0 26 0	11
94,786	1,104	94,786	1,090	5 31 0	12
5,66,161	33,416	4,61,658	30,417	1 8 0	...
10,22,345	15,492	9,70,864	12,872	7 20 0	13
75,040	2,034	75,040	2,034	1 38 0	14
31,491	3,304	30,140	3,231	0 15 0	15
9,405	782	9,318	779	0 16 0	16
44,937	2,414	44,921	2,365	0 25 0	17
630	201	627	200	0 1 0	18
3,57,896	2,615	3,57,428	2,479	11 13 0	19
15,41,744	26,842	14,88,338	23,960	3 31 0	...

* Figures not available.

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	2,19,432	4,056	2,05,337	3,992	5 5 0
2	1,79,265	11,375	1,23,622	6,299	1 15 0
3	2,32,494	3,900	2,12,830	3,588	7 7 0
4	6,84,454	28,607	5,38,330	22,496	4 10 0
5	1,15,624	3,636	1,09,315	3,488	5 11 0
6	1,52,041	3,678	1,26,539	3,188	4 10 0
...	15,83,310	55,252	13,15,973	43,051	4 7 0
7	2,98,262	8,140	2,88,196	7,958	4 5 0
8	70,309	6,144	66,645	4,490	1 12 0
9	2,51,737	8,764	2,40,036	8,389	4 2 0
10	55,527	2,045	55,213	2,035	3 0 0
11	10,35,334	41,386	4,78,329	21,337	2 9 0
12	2,29,126	4,878	1,93,534	4,237	11 12 0
...	19,40,295	71,357	13,21,953	48,446	3 7 0
13	15,31,546	47,164	8,50,982	25,936	6 9 0
14	72,115	3,306	61,202	2,833	1 9 0
15	7,09,923	17,881	5,47,348	13,628	6 12 0
16	1,07,126	3,884	97,848	3,433	4 6 0
17	2,36,201	8,835	2,30,044	8,655	3 3 0
18	77,925	3,061	65,325	2,768	3 9 0
19	1,68,152	3,614	1,49,336	3,222	4 12 0
...	29,02,988	87,745	20,02,085	60,480	5 1 0

Class V.—Drugs, gums, spices and perfumes.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p	
3,36,116	6,324	1,71,767	3,756	4 8 0	1
3,61,277	13,855	2,82,725	11,400	4 8 0	2
78,260	1,277	76,843	1,255	2 11 0	3
3,07,031	16,678	2,62,636	14,398	2 4 0	4
64,922	2,029	52,333	1,636	2 12 0	5
1,73,294	2,708	1,28,367	2,006	4 11 0	6
13,20,900	42,871	9,74,671	34,451	3 5 0	...
2,76,123	8,557	1,94,715	6,016	3 0 0	7
22,31,887	20,745	7,04,282	5,626	18 10 0	8
2,69,208	8,413	2,55,810	7,989	4 6 0	9
39,486	1,114	38,925	1,097	2 2 0	10
1,28,552	18,473	99,150	11,258	0 9 0	11
1,39,945	4,374	1,25,110	3,910	0 8 0	12
30,85,201	61,676	14,17,992	35,896	3 11 0	...
5,46,245	23,810	4,67,034	20,366	3 10 0	13
1,71,208	8,028	1,54,844	7,261	4 1 0	14
3,01,419	11,819	2,70,050	10,475	3 5 0	15
1,37,783	7,080	1,17,771	5,805	5 5 0	16
4,18,499	19,446	3,11,630	14,445	4 5 0	17
68,358	3,174	67,066	3,117	3 10 0	18
3,58,912	5,608	2,43,776	3,810	7 12 0	19
20,02,424	78,965	16,32,171	65,279	4 2 0	...

Serial number of municipality.	Class VI.– Tobacco.				
	(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	*	5,481	*	4,144	...
2	48,349	9,163	27,131	5,137	0 17 0
3	4,213	701	4,212	700	0 6 0
4	17,938	10,053	16,491	8,908	0 6 0
5	5,675	— 788	5,514	765	0 11 0
6	*	822	*	771	...
...	76,175	27,008	53,348	20,425	0 6 0
7	16,640	3,692	14,263	3,227	0 8 0
8	30,109	4,574	13,598	1,944	0 14 0
9	15,980	3,174	15,913	3,147	0 1 0
10	1,586	3,581	1,298	358	0 3 0
11	17,680	9,154	13,580	7,901	0 3 0
12	4,971	1,041	4,883	1,019	0 12 0
...	86,966	25,216	63,535	17,596	0 6 0
	Rs.		Rs.		Rs. a. p.
13	77,911†	2,435	75,219†	2,350	0 9 0
14	6,912†	216	6,832†	213	0 3 0
	Mds.		Mds.		Mds. s. c.
15	19,182	5,717	15,826	5,062	0 8 0
16	19,415	3,196	11,172	1,905	0 20 0
17	4,437	1,455	4,234	1,369	0 2 0
18	1,823	530	1,761	511	0 4 0
19	11,792	1,851	10,992	1,673	0 14 0
...	56,649	15,400	43,985	13,083	0 4 0

* Figures not available.

† Total 84,853 Rs. † Total 82,051 Rs.

p Bareilly and Budaun duty is levied *ad valorem*.

Cloth and piece goods and articles of clothing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
8,80,393	27,513	7,88,131	24,630	20 7 0	1
10,50,038	16,392	8,70,193	13,581	13 13 0	2
4,43,839	6,935	4,20,006	6,563	14 10 0	3
19,28,479	60,202	13,80,460	43,006	11 13 0	4
2,54,336	3,987	2,51,899	3,949	13 3 0	5
8,07,629	12,619	3,43,256	5,363	12 9 0	6
53,64,714	1,27,648	40,53,945	97,092	14 0 0	...
14,95,277	15,576	12,21,587	12,725	18 6 0	7
...	...	...	...	...	8
16,16,210	25,935	8,42,313	13,814	14 8 0	9
2,90,951	4,952	2,01,032	3,380	10 14 0	10
1,12,79,802	1,76,244	38,60,890	60,324	20 13 0	11
3,23,030	5,048	3,18,191	4,972	19 6 0	12
1,50,05,270	2,27,755	64,44,013	95,215	16 14 0	...
29,83,042	49,694	19,64,283	33,410	15 3 0	13
4,84,454	14,801	4,35,893	13,297	11 6 0	14
18,33,021	50,914	16,99,498	42,197	20 15 0	15
9,58,250	14,969	3,72,131	5,812	16 11 0	16
9,08,739	14,199	9,06,373	14,147	12 10 0	17
2,59,720	5,411	2,57,634	5,346	13 15 0	18
6,64,896	10,389	6,40,768	10,012	20 5 0	19
80,92,122	1,60,377	62,76,530	1,24,221	15 14 0	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	10,45,255	30,089	9,47,233	27,116	24 9 0
2	13,20,797	20,631	11,34,708	17,723	18 1 0
3	5,19,203	8,113	4,95,212	7,738	17 4 0
4	22,37,649	66,871	16,35,963	48,293	14 0 0
5	3,09,595	4,851	3,05,392	4,786	15 15 0
6	8,42,763	13,168	3,74,454	5,851	13 11 0
...	62,75,262	1,43,723	48,92,962	1,11,507	17 0 0
7	16,41,066	17,173	13,65,861	14,305	20 9 0
8	1,78,842	2,794	92,464	1,445	2 7 0
9	17,40,818	28,850	9,54,200	16,495	16 6 0
10	3,14,794	5,607	2,20,254	3,890	11 15 0
11	1,49,71,775	2,35,211	53,55,260	84,002	28 14 0
12	3,53,294	5,520	3,46,688	5,417	21 2 0
...	1,92,00,589	2,95,155	83,34,727	1,25,554	21 12 0
13	34,41,962	57,091	23,26,676	38,979	18 0 0
14	6,15,309	16,852	5,38,791	14,912	14 1 0
15	19,50,642	53,922	18,13,415	44,760	22 5 0
16	9,86,271	15,408	3,99,744	6,244	17 15 0
17	9,79,450	16,273	9,75,494	16,176	13 9 0
18	2,79,843	6,040	2,75,242	5,898	14 15 0
19	7,31,200	11,425	7,06,880	11,045	22 6 0
...	89,84,677	1,77,011	70,36,242	1,38,014	17 14 0

by the several municipalities in the United Provinces of Agra and Oudh, during the year ending the 31st head and the incidence of taxation per head of population.

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(a) Gross imports.	(b) Gross amount of tax collected	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.		Class I.—(Net collections).	Total octroi. (Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,08,859	3,263	1,61,976	2,531	4 3 0	...	1 1 9	2 11 6	1	Dehra ...	Dehra Dun	Meerut.
2,51,062	3,926	1,51,811	2,375	2 7 0	...	0 12 9	1 9 3	2	Saharanpur ...	Saharanpur	
1,37,564	2,149	1,27,516	1,992	4 7 0	...	0 14 6	1 8 0	3	Hardwar-Union		
3,78,824	5,923	2,45,063	3,833	2 2 0	2,150	0 13 0	1 13 0	4	Meerut ...	Meerut ...	
95,022	1,492	47,601	753	2 8 0	...	0 12 9	1 7 3	5	Hapur ...		
77,823	1,216	43,463	679	1 9 0	...	0 9 9	1 1 6	6	Khurja ...	Bulandshahr	
11,49,154	17,969	7,77,430	12,163	2 1 0	2,150	0 13 9	1 11 9	...	Divisional total.		
9,40,106	14,689	7,47,635	11,682	11 4 0	78	0 12 0	1 12 0	7	(Koil) Aligarh...	Aligarh ...	Agra.
8,50,920	9,933	1,68,080	1,711	4 5 0	...	0 10 3	1 1 3	8	Hathras ...		
2,61,348	8,167	2,20,657	6,999	3 13 0	12	0 11 6	1 9 0	9	Muttra ...	Muttra ...	
30,383	949	20,363	627	1 2 0	25	0 12 3	1 4 3	10	Brindaban ...		
9,59,030	29,963	5,99,293	18,722	3 4 0	8	0 14 6	1 14 0	11	Agra ...	Agra ...	
1,69,094	2,644	1,38,556	2,166	8 7 0	...	0 7 0	1 9 0	12	Kasganj ...	Etah ...	
32,10,881	66,345	18,94,584	41,907	4 15 0	123	0 12 9	1 11 0	...	Divisional total.		
6,27,311	9,802	3,87,976	6,062	3 0 0	278	0 11 6	1 10 3	13	Bareilly ...	Bareilly ...	Rohilkhand.
1,13,376	1,772	30,734	480	0 13 0	1,331	0 9 9	1 6 9	14	Budaun ...	Budaun ...	
1,22,079	1,907	81,924	1,280	1 0 0	44	0 10 6	1 11 3	15	Moradabad ...	Moradabad ...	
4,37,139	13,661	1,76,801	5,525	7 15 0	...	0 9 6	1 13 9	16	Chandausi ...		
56,103	3,954	35,906	1,973	0 8 0	71	0 6 3	1 1 3	17	Shahjahanpur...	Shahjahanpur.	
53,413	1,669	24,277	641	1 5 0	...	0 4 3	1 0 0	18	Tilhar ...		
2,79,040	4,360	1,31,328	2,052	4 3 0	...	0 7 6	1 4 3	19	Pilibhit ...	Pilibhit ...	
16,88,461	36,225	8,68,946	18,013	2 3 0	1,724	0 9 6	1 7 3	...	Divisional total.		

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by March, 1918, the average consumption or expenditure per head, and*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
ALLAHABAD.	Etawah ...	Etawah ...	20	45,350	6,05,197	24,727	4,04,460	15,945	8 37 0
	Cawnpore ...	Cawnpore ...	21	217,015	...	...	...	...	...
	Farrukhabad	Farrukhabad-*cum*-Fatehgarh.	22	59,647	9,48,303	37,081	3,72,417	14,496	6 10 0
	Allahabad...	Allahabad ...	23	171,697	12,65,441	61,926	10,54,745	49,027	6 5 0
		Divisional total	....	493,709	28,18,941	1,23,734	18,31,622	79,468	6 25 0
JHANSI.	Banda ...	Banda ...	24	21,061	5,04,871	16,806	1,42,729	5,459	6 31 0
	Jhansi ...	Jhansi ...	25	70,208	6,20,038	17,479	4,80,941	14,053	6 34 0
		Divisional total	....	91,269	11,24,909	34,285	6,23,670	19,512	6 33 0
BENARES.	Benares ...	Benares ...	26	203,804	13,07,175	1,07,199	11,05,555	92,395	5 17 0
	Mirzapur ...	Mirzapur ...	27	55,304	3,78,989	29,664	3,45,198	27,392	6 10 0
	Jaunpur	Jaunpur ...	28	32,880	3,55,912	11,735	2,78,405	9,189	8 19 0
	Ghazipur ...	Ghazipur ...	29	22,165	1,46,792	7,596	1,32,936	6,894	6 0 0
		Divisional total	...	314,153	21,88,868	1,56,194	18,62,094	1,35,870	5 37 0

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
26,088	6,522	13,373	3,343	0 12 0	20
...	...	...	...	...	21
20,894	5,739	18,326	5,062	0 12 0	22
79,910	27,666	47,753	15,751	0 11 0	23
1,26,892	39,927	79,452	24,156	0 11 0	...
13,104	2,457	12,294	2,305	0 23 0	24
31,269	8,291	26,519	6,989	0 15 0	25
44,373	10,748	38,813	9,294	0 17 0	...
87,953	22,041	54,304	13,631	0 11 0	26
12,647	3,687	11,460	3,346	0 8 0	27
10,102	3,130	7,564	2,337	0 9 0	28
7,062	1,766	6,993	1,749	0 13 0	29
1,17,764	30,624	80,321	21,063	0 10 0	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	30,963	3,871	25,914	3,240	0 21 0
21	...	...	...	...	...
22	45,008	5,626	31,632	3,954	0 21 0
23	75,440	9,430	62,210	7,776	0 14 0
...	1,51,411	18,927	1,19,756	14,970	0 17 0
24	20,088	2,511	17,504	2,188	0 33 0
25	45,011	5,627	30,870	3,859	0 17 0
...	65,099	8,138	48,374	6,047	0 21 0
26	68,207	8,527	60,720	7,590	0 12 0
27	26,515	3,314	25,430	3,179	0 18 0
28	16,302	2,038	16,059	2,007	0 20 0
29	7,299	682	7,157	671	0 13 0
...	1,18,323	14,561	1,09,366	13,447	0 14 0

Ghi.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality	N
21	22	23	24	25	4	
Mds.	Rs.	Mds.	Rs.	Mds. s. c.		
...	...	...	...	...	20	E
...	...	...	...	...	21	C
7,307	7,307	7,194	7,194	0 5 0	22	F
20,199	20,054	19,478	19,333	0 5 0	23	A
27,506	27,361	26,672	26,527	0 5 0	...	D
15,435	7,719	6,062	3,031	0 11 0	24	B
...	...	...	...	...	25	J
15,435	7,719	6,062	3,031	0 11 0	...	D
34,384	34,384	29,981	29,981	0 6 0	26	B
8,396	8,396	7,712	7,712	0 6 0	27	M
3,208	1,604	3,051	1,525	0 4 0	28	J
1,504	1,504	1,387	1,387	0 2 0	29	G
47,492	45,888	42,131	40,605	0 5 0	...	D

	Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
		(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
	4	26	27	28	29	30
		Mds.	Rs.	Mds.	Rs.	Mds. s. c.
	20	7,03,538	40,850	4,82,591	28,150	10 26 0
	21	...	...	...	...	...
	22	11,89,801	63,043	5,92,395	37,654	9 37 0
	23	17,35,500	1,51,560	14,37,102	1,21,021	8 15 0
	...	36,28,839	2,55,453	25,12,088	1,86,825	9 3 0
	24	5,77,516	32,719	2,02,007	16,121	9 23 0
	25	7,40,497	46,566	5,78,551	38,513	8 10 0
	...	13,18,013	79,285	7,80,558	54,634	8 23 0
	26	19,80,625	2,24,607	17,11,994	1,93,266	8 16 0
	27	4,39,754	48,022	4,02,400	44,404	7 11 0
	28	4,82,287	23,189	3,95,723	19,389	12 1 0
	29	2,87,322	14,046	2,72,010	13,139	0 11 0
	...	31,89,938	3,09,864	27,82,127	2,70,198	8 34 0

Class II.—Animals for slaughter.					Serial number of municipality.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
14,136	1,907	14,136	1,907	...	20
1,49,013	27,022	1,46,387	26,495	...	21
19,428	2,707	19,428	2,707	...	22
1,11,531	12,989	93,672	11,308	...	23
2,94,108	44,625	2,73,623	42,417	...	...
9,905	710	9,782	702	...	24
63,990	5,092	58,845	4,771	...	25
73,895	5,802	68,627	5,473	...	...
1,00,102	9,534	93,200	8,698	...	26
17,191	2,092	17,191	2,092	...	27
23,648	2,328	23,643	2,327	...	28
9,699	1,233	9,699	1,233	...	29
1,50,640	15,087	1,43,733	14,359	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	...	...	...	...	...
21	...	...	...	...	...
22	1,926	361	1,921	360	0 1 0
23	14,368	4,699	14,192	4,637	0 3 0
...	16,294	5,060	16,113	4,997	0 3 0
24	1,040	283	1,036	282	0 2 0
25	...	...	...	...	...
...	1,040	283	1,036	282	0 2 0
26	22,668	5,701	21,353	5,378	0 4 0
27	3,241	810	3,233	808	0 2 0
28	1,541	289	—776	—146	—0 1 0
29	2,350	587	1,936	483	0 3 0
...	29,800	7,387	25,746	6,523	0 3 0

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
1,25,306	1,965	1,25,306	1,965	2 30 0	20
...	...	...	...	...	21
5,464	4,576	5,459	4,575	0 4 0	22
5,27,962	14,748	5,04,050	14,326	2 37 0	23
6,58,732	21,289	6,34,815	20,866	2 12 0	...
82,325	959	82,298	948	3 36 0	24
30,012	2,198	25,394	1,798	0 14 0	25
1,12,337	3,157	1,07,692	2,746	1 7 0	...
7,90,028	21,893	7,81,562	21,268	3 33 0	26
5,41,812	12,131	5,40,512	12,099	9 31 0	27
2,21,052	6,794	1,86,072	4,355	5 26 0	28
49,065	1,900	45,497	1,520	2 2 0	29
16,01,957	42,718	15,53,643	39,242	4 38 0	...

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
20	2,49,624	8,432	2,10,997	7,202	4 10 0
21	...	...	...	...	...
22	2,44,205	8,969	1,64,926	8,342	2 12 0
23	4,82,780	22,978	4,19,923	20,951	2 7 0
...	9,76,609	40,379	7,95,846	36,495	2 14 0
24	24,585	1,331	23,833	1,309	1 2 0
25	2,07,028	5,387	1,94,198	5,232	13 0 0
...	2,31,613	6,718	2,18,031	6,541	10 4 0
26	6,50,428	42,806	4,40,510	42,032	2 2 0
27	82,807	5,994	75,409	5,583	1 6 0
28	1,45,328	3,449	1,42,041	3,380	4 5 0
29	72,434	4,030	27,551	3,431	1 4 0
...	9,50,997	56,279	6,85,511	54,426	2 3 0

CLASS V.—Drugs, gums, spices and perfumes.						
(*a*) Gross imports	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Serial number of municipality.	N
51	52	53	54	55	4	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.		
1,74,419	7,132	1,20,909	5,366	2 11 0	20	I
...	...	...	...	...	21	(
3,11,690	8,280	2,02,341	6,342	3 6 0	22	I
4,74,793	19,954	4,46,733	18,604	2 8 0	23	A
9,60,902	35,366	7,69,983	30,312	2 13 0	...	I
1,12,384	3,609	95,344	3,079	4 8 0	24	I
1,26,483	6,206	99,808	4,577	1 7 0	25	J
2,38,867	9,815	1,95,152	7,656	2 2 0	...	I
3,20,018	19,284	2,91,925	17,094	1 6 0	26	I
1,21,019	6,939	1,00,816	5,846	1 13 0	27	I
1,60,833	2,513	1,55,804	2,434	4 12 0	28	J
77,424	2,413	52,004	1,630	2 5 0	29	(
6,79,294	31,149	6,00,549	27,004	1 15 0	...	I

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	4,497	1,413	4,401	1,389	0 4 0
21	...	...	...	...	...
22	...	...	...	...	...
23	11,530	8,180	10,802	7,732	0 2 0
...	16,027	9,593	15,203	9,121	0 3 0
24	3,792	969	3,754	925	0 7 0
25	7,816	3,922	6,522	3,494	0 4 0
...	11,608	4,891	10,276	4,419	0 4 0
26	19,556	8,690	13,990	6,861	0 3 0
27	6,604	2,064	5,619	1,756	0 4 0
28	9,328	2,332	4,875	1,219	0 16 0
29	3,066	837	2,756	819	0 5 0
...	38,554	13,923	27,240	10,655	0 4 0

Cloth and piece goods and articles of clothing.					Serial number of municipality.	N
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.		
61	62	63	64	65	4	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.		
6,05,739	18,929	5,55,158	17,349	12 4 0	20	
...	...	...	...	...	21	
...	...	...	...	...	22	
35,31,703	56,043	27,75,069	42,885	16 3 0	23	
41,37,442	74,972	33,30,227	60,234	14 6 0	...	
6,25,712	8,883	5,47,720	7,505	26 0 0	24	
13,95,501	21,994	11,93,876	18,819	17 0 0	25	
20,21,213	30,877	17,41,596	26,324	19 1 0	...	
1,00,577	27,624	90,538	21,030	0 7 0	26	
11,90,799	37,212	9,09,238	28,414	16 7 0	27	
5,74,117	17,941	4,25,462	13,296	12 15 0	28	
2,54,078	3,970	2,26,182	3,534	10 3 0	29	
21,19,571	86,747	16,51,420	66,274	5 4 0	...	

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
20	8,91,430	27,857	8,00,570	25,049	17 10 0
21	...	...	...	...	...
22	76,416	1,193	71,168	1,111	1 3 0
23	41,33,831	69,060	33,21,021	53,980	19 4 0
...	51,01,677	98,110	41,92,759	80,140	15 2 0
24	6,86,600	9,850	5,96,576	8,284	28 5 0
25	16,30,313	25,832	14,08,738	22,302	20 1 0
...	23,16,913	35,682	20,05,314	30,586	21 15 0
26	6,61,228	41,377	6,29,838	34,191	3 1 0
27	12,18,164	37,640	9,36,453	28,779	0 15 0
28	9,04,155	28,255	5,41,772	16,931	16 8 0
29	3,23,855	5,235	2,94,563	4,730	13 5 0
...	31,07,402	1,12,507	24,02,626	84,631	7 10 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st the incidence of taxation per head of population—(continued).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation		Serial number of municipality.	Name of municipality.	District.	Division
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.		Class I—(Net collections).	Total octroi-(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,34,543	7,329	1,72,742	5,398	3 13 0	70	0 10 0	1 11 0	20	Etawah ...	Etawah ...	Allahabad.
...	...	...	...	...	...	...	0 2 0	21	Cawnpore ...	Cawnpore ...	
...	...	...	...	...	...	0 10 0	1 0 3	22	Farrukhabad-*cum*-Fatehgarh.	Farrukhabad	
4,24,791	7,486	3,58,350	6,584	2 1 0	3,326	0 11 3	1 8 0	23	Allahabad ...	Allahabad ...	
6,59,334	14,815	5,31,092	11,982	2 7 0	3,396	0 10 9	0 13 6	...	Divisional total.		
77,600	1,275	40,296	689	1 15 0	...	0 12 0	1 8 0	24	Banda ...	Banda ...	Jhansi.
1,43,338	4,004	1,08,012	2,623	1 9 0	177	0 9 0	1 8 0	25	Jhansi ...	Jhansi ...	
2,20,938	5,279	1,48,308	3,312	1 10 0	177	0 10 0	1 4 0	...	Divisional total.		
5,30,684	18,245	3,53,882	11,473	1 12 0	2,007	0 15 3	1 10 3	26	Benares ...	Benares ...	Benares.
...	...	...	...	...	81	0 12 9	1 13 3	27	Mirzapur ...	Mirzapur ...	
31,831	995	26,265	821	0 13 0	384	0 9 6	1 8 9	28	Jaunpur ...	Jaunpur ...	
59,616	943	39,940	635	1 13 0	245	0 9 6	1 3 6	29	Ghazipur ...	Ghazipur ...	
6,22,131	20,183	4,20,087	12,929	1 5 0	2,717	0 14 0	1 10 3	...	Divisional total.		

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* *March, 1918, the average consumption or expenditure per head*

Division	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur...	Gorakhpur ...	30	*48,444	5,21,182	24,808	3,99,239	20,090	8 10 0
		Divisional total	...	48,444	5,21,182	24,808	3,99,239	20,090	8 10 0
LUCKNOW.	Lucknow ...	Lucknow ...	31	†231,107	20,54,758	1,12,196	16,82,198	95,778	6 28 3
	Rae Bareli...	Rae Bareli ...	32	17,329	1,01,206	4,636	99,600	4,547	5 30 0
		Divisional total	...	248,436	21,55,964	1,16,832	17,81,798	1,00,325	7 7 0
FYZABAD.	Fyzabad ...	Fyzabad ...	33	69,703	4,14,962	18,809	3,58,650	17,246	5 6 0
	Gonda ...	Gonda ...	34	12,567	70,825	2,535	70,021	2,517	5 23 0
	Bahraich ...	Bahraich ...	35	26,907	6,40,533	18,485	2,18,416	6,025	8 4 0
		Divisional total	...	109,177	11,26,320	39,829	6,47,087	25,788	6 8 0
		GRAND TOTAL, 1917-18.	...	2,374,085	2,59,12,177	10,62,750	1,54,41,015	7,07,312	6 20 2
		Grand total, 1916-17.	...	*2,401,171*	*2,32,73,694*	*10,14,692*	*1,59,57,248*	*7,55,100*	*6 25 13*

* Increase due to revision of boundaries.

† Decrease due to revision of boundaries.

Refined sugar.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
7,842	2,420	7,411	2,288	0 6 0	30
7,842	2,420	7,411	2,288	0 6 0	...
[illegible]80	28,058	62,693	26,566	0 12 0	31
[illegible]570	1,023	2,464	985	0 5 11	32
68,950	29,081	65,157	27,551	0 11 0	...
...	...	...	...	...	33
4,878	1,064	4,712	1,018	0 15 0	34
10,227	3,196	7,104	2,220	0 10 0	35
15,105	4,260	11,816	3,238	0 12 0	...
9,18,884	2,67,233	6,04,892	1,79,731	0 10 3	...
8,64,352	*2,54,387*	*5,23,703*	*1,63,909*	*0 8 12*	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
30	5,889	729	5,680	703	0 5 0
...	5,889	729	5,680	703	0 5 0
31	1,41,050	26,440	1,09,095	20,449	
32	5,906	1,059	5,686	1,011	0
...	1,46,956	27,499	1,14,781	21,460	0 18 7
33	...	...	...	...	...
34	2,593	320	2,593	320	0 8 0
35	9,288	1,161	9,184	1,148	0 14 0
...	11,881	1,481	11,777	1,468	0 12 0
...	19,34,639	2,18,968	10,51,378	1,23,410	0 17 11
...	*13,88,356*	*1,59,432*	*7,08,665*	*86,675*	*0 11 13*

Ghi.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
3,637	2,720	3,593	2,687	0 3 0	30
3,637	2,720	3,593	2,687	0 3 0	...
41,062	41,048	39,218	39,204	0 6 4	31
1,165	1,166	1,057	1,058	0 2 7	32
42,227	42,214	40,275	40,262	0 6 5	...
5,494	5,494	4,976	4,976	0 3 0	33
965	479	960	477	0 3 0	34
1,669	1,391	1,523	1,269	0 2 0	35
8,128	7,364	7,459	6,722	0 3 0	...
3,93,482	3,28,993	2,60,795	2,20,666	0 4 6	...
3,21,614	*2,54,907*	*2,63,960*	*2,21,937*	*0 4 7*	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
30	5,72,870	2,42,354	4,50,242	35,963	9 12 0
...	5,72,870	2,42,354	4,50,242	35,963	9 12 0
31	33,98,430	2,73,448	29,52,139	2,46,323	12 30 0
32	1,41,646	10,772	1,39,392	10,472	8 2 0
....	35,40,076	2,84,220	30,91,531	2,56,795	1 1 4
33	4,37,248	31,037	3,79,162	28,812	5 17 0
34	88,333	5,513	87,358	5,448	6 38 0
35	7,56,278	27,303	3,28,569	13,706	12 8 0
...	12,81,859	63,853	7,95,089	47,966	7 25 0
....	3,52,20,737	25,15,674	2,27,86,094	16,32,293	9 23 14
...	*3,19,31,145*	*21,17,395*	*2,33,23,940*	*16,41,457*	*9 28 9*

Class II.—Animals for slaughter.					Serial number of municipality.	Nam
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.		
31	32	33	34	35	4	
Head.	Rs.	Head.	Rs.			
52,016	4,372	50,540	4,231	...	30	Go
52,016	4,372	50,540	4,231	...	...	Di
3,39,610	30,322	3,38,688	30,288	...	31	Lu
10,128	1,201	9,980	1,188	...	32	Ra
3,49,738	31,523	3,48,668	31,476	...	...	Di
30,651	3,611	28,180	3,046	...	33	F
4,290	1,035	4,290	1,035	...	34	G
35,681	1,243	35,681	1,243	...	35	Ba
70,622	5,889	68,151	5,324	...	...	D
15,01,395	1,84,887	14,14,181	1,75,009	...	...	G
18,42,598	*2,33,957*	*17,47,889*	*2,13,803*	...	...	*G*

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
30	1,868	570	1,868	570	0 2 0
...	1,868	570	1,868	570	0 2 0
31	35,423	9,420	31,692	8,452	0 10 15
32	1,490	369	1,490	369	0 3 7
...	36,913	9,789	33,182	8,821	0 5 4
33	3,408	639	3,333	625	0 2 0
34	1,256	238	1,256	238	0 4 0
35	282	44	282	44	0 1 0
...	4,946	921	4,871	907	0 2 0
...	1,44,626	35,290	1,27,249	31,496	0 2 2
...	*1,40,581*	*34,972*	*1,17,017*	*29,795*	*0 1 15*

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.						
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.	Na
41	42	43	44	45	4	
Mds.	Rs.	Mds.	Rs.	Mds. s. c.		
2,26,158	3,513	2,26,122	3,498	4 27 0	30	G
2,26,158	3,513	2,26,122	3,498	4 27 0	...	D
17,01,898	39,207	15,85,190	36,398	7 0 0	31	L
1,25,118	2,405	1,24,956	2,398	7 8 7	32	R
18,27,016	41,612	17,10,146	38,796	6 4 0	...	D
16,208	3,839	12,853	3,456	0 7 0	33	F
1,783	1,084	1,776	1,082	0 6 0	34	G
1,56,671	629	1,50,147	611	5 23 0	35	B
1,74,662	5,552	1,64,776	5,149	1 23 0	...	D
74,83,988	1,98,843	70,63,602	1,83,860	2 39 0	...	
73,42,481	*1,93,032*	*70,35,937*	*1,71,332*	*2 37 3*	...	

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
30	2,47,754	8,569	2,41,687	8,421	5 0 0
...	2,47,754	8,569	2,41,687	8,421	5 0 0
31	39,48,084	73,964	39,02,686	69,876	17 0 0
32	23,024	1,624	23,024	1,538	1 5 3
...	39,71,108	75,588	39,25,710	71,414	16 0 0
33	4,43,044	13,536	3,64,244	11,288	5 3 0
34	57,375	2,780	56,050	2,738	4 7 0
35	82,618	2,096	77,180	2,044	2 14 0
...	5,83,037	18,412	4,97,474	16,070	4 12 0
...	1,33,87,711	4,20,299	1,10,04,270	3,45,344	4 15 0
...	*89,02,717*	*3,78,972*	*72,08,115*	*3,16,734*	*2 13 0*

CLASS V.—Drugs, gums, spices and perfumes.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,22,546	3,526	1,18,199	3,424	2 8 0	30
1,22,546	3,526	1,18,199	3,424	2 8 0	...
86,562	45,462	80,472	42,197	1 14 0	31
52,912	3,638	51,524	3,384	1 8 0	32
1,39,474	49,100	1,31,996	45,581	1 0 0	...
1,56,924	8,298	1,27,868	7,357	1 13 0	33
37,053	2,097	35,076	2,035	2 12 0	34
1,75,744	2,746	1,72,288	2,692	6 6 0	35
3,69,721	13,141	3,35,232	12,084	3 3 0	...
89,19,329	3,25,609	61,75,945	2,61,687	2 9 6	...
76,18,037	*2,91,722*	*55,50,035*	*2,37,663*	*2 5 0*	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Md. s. c.
30	11,055	4,585	10,981	4,525	0 9 0
...	11,055	4,585	10,981	4,525	0 9 0
31	21,602	17,484	20,041	16,838	0 3 3
32	1,327	522	1,142	467	0 2 10
...	22,929	18,006	21,183	17,305	0 4 0
33	2,519	2,414	2,519	2,341	0 1 0
34	1,985	572	1,944	553	0 6 0
35	5,087	1,272	4,648	1,162	0 7 0
...	9,591	4,258	9,111	4,056	0 3 0
...	3,29,554	1,22,880	2,54,862	1,01,185	0 4 4
...	*3,07,478*	*1,07,089*	*2,24,263*	*88,039*	*0 3 12*

Cloth and piece goods and articles of clothing.					Serial number of municipality.
(*a*) Gross imports	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
10,83,681	18,023	10,37,406	17,119	21 7 0	30
10,83,681	18,023	10,37,406	17,119	21 7 0	...
40,27,870	68,077	38,34,255	64,267	15 4 7	31
2,03,014	3,474	2,00,496	3,409	11 9 1	32
42,30,884	71,551	40,34,751	67,676	16 4 0	...
6,02,325	11,714	5,69,628	11,080	8 3 0	33
2,53,994	4,193	2,43,846	3,983	19 6 0	34
7,02,912	10,983	5,23,328	8,177	19 7 0	35
15,59,231	26,890	13,36,802	23,240	12 13 0	...
4,36,14,128	8,24,840	2,99,06,690	5,77,395	12 9 6	...
3,37,92,395	*6,53,016*	*2,44,80,787*	*4,84,149*	*10 3 1*	...

Serial number of municipality	CLASS VII.—Including cloth, piece goods, articles of clothing, and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
30	11,48,549	21,182	10,97,967	19,383	22 11 0
...	11,48,549	21,182	10,97,967	19,383	22 11 0
31	44,89,744	76,105	42,80,243	71,924	19 7 0
32	2,54,242	4,703	2,49,344	4,595	14 6 2
...	47,43,986	80,808	45,29,587	76,519	18 4 0
33	6,66,027	13,688	6,28,570	12,914	9 0 0
34	2,76,937	4,584	2,66,223	4,362	21 3 0
35	7,48,416	11,694	5,64,544	8,821	21 0 0
...	16,91,380	29,966	14,59,337	26,097	14 0 0
...	5,25,70,435	9,94,144	3,59,51,521	6,92,431	15 2 3
...	*4,08,70,812*	*7,95,515*	*2,98,44,496*	*5,94,466*	*12 6 10*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(concluded).

Class VIII.—Metals and articles of metal.						Incidence of taxation.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Composition for octroi.	Class I. (Net collections).	Total octroi. (Net collections.)	Serial number of municipality.	Name of municipality.	District.	Division.
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
1,12,135	1,750	98,909	1,543	2 1 0	69	0 12 0	1 12 0	30	Gorakhpur ...	Gorakhpur...	Gorakhpur.
1,12,135	1,750	98,909	1,543	2 1 0	69	0 12 0	1 12 0	...	Divisional total.		
4,34,908	12,290	3,58,948	9,133	1 6 11	8,014	1 1 0	2 4 9	31	Lucknow ...	Lucknow ...	Lucknow.
24,637	387	19,631	310	1 2 1	82	0 10 0	1 6 6	32	Rae Bareli ...	Rae Bareli...	
4,59,545	12,677	3,78,579	9,443	1 9 0	8,096	1 0 6	2 3 9	...	Divisional total.		
1,54,598	4,827	1,32,978	4,151	1 14 0	575	0 7 0	1 2 3	33	Fyzabad ...	Fyzabad ...	Fyzabad.
51,505	1,701	31,570	1,077	2 8 0	46	0 7 0	1 7 3	34	Gonda ...	Gonda ...	
3,12,128	4,876	1,75,168	2,736	6 8 0	139	0 8 0	1 3 6	35	Bahraich ...	Bahraich ...	
5,18,231	11,404	3,39,716	7,964	3 4 0	760	0 7 3	1 3 0	...	Divisional total.		
86,40,810	1,86,617	54,57,651	1,19,256	2 4 9	19,212	1 11 0	1 7 9	...	Grand total, 1917-18.		
78,02,136	*1,76,015*	*52,36,719*	*1,16,298*	*2 2 10*	*15,497*	*0 10 11*	*1 6 7*	...	*Grand total, 1916-17.*		

STATEMENT A.

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income, excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dun	1	Rajpur ...	3,958	1,941	4,128	1,545	5,673	369
Muzaffarnagar	2	Kandhla ...	8,691	2,828	5,988	2,384	8,372	57
Meerut ...	3	Baraut ...	7,776	6,471	7,767	4,585	12,352	73
	4	Mawana ...	7,196	2,051	4,261	2,964	7,225	...
	5	Sardhana ...	9,242	5,873	5,784	3,812	9,596	191
	6	Pilkhua ...	6,385	692	2,673	1,430	4,103	500
Bulandshahr	7	Anupshahr ...	6,419	1,409	4,485	5,401	9,886	1,940
	8	Dibai ...	9,573	833	5,003	5,388	10,391	...
Muttra ...	9	Kosi ...	7,188	13,713	4,997	18,851	23,848	2,041
Agra ...	10	Fatehpur Sikri	6,132	5,260	3,077	2,693	5,770	50
Mainpuri ...	11	Shikohabad ...	11,383	2,137	3,994	2,434	6,428	...
	12	Mainpuri civil station.	1,499	2,494	361	2,859	3,220	...
Etah ...	13	Marehra ...	7,348	2,900	4,372	2,391	6,763	...
Bareilly ...	14	Aonla ...	13,025	5,012	8,489	2,002	10,491	...
Budaun ...	15	Bilsi ...	5,509	2,639	4,383	2,789	7,172	...
Farrukhabad	16	Kanauj ...	18,105	11,343	11,129	3,243	14,372	3,772
	17	Kaimganj ...	7,439	10,401	3,026	3,639	6,665	442
Etawah ...	18	Auraiya ...	5,836	5,042	6,184	1,992	8,176	...
Hamirpur ...	19	Mahoba ...	11,027	1,879	2,311	5,461	7,772	71
	20	Rath ...	10,169	1,401	3,004	5,059	8,063	...

United Provinces of Agra and Oudh during the year ending the 31st March, 1918.

Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
6,042	7,983	1 0 9	1 7 0	4,041	705	4,746	3,237	
8,429	11,257	0 11 0	0 15 6	7,063	1,416	8,479	2,778	
12,425	18,896	1 0 0	1 9 3	15,226	...	15,226	3,670	
7,225	9,276	0 9 6	1 0 0	6,822	...	6,822	2,454	
9,787	15,660	0 10 0	1 0 6	10,926	...	10,926	4,734	
4,603	5,295	0 6 9	0 10 3	4,876	...	4,876	419	
11,826	13,285	0 11 3	1 8 9	11,423	775	12,198	1,037	
10,391	11,224	0 8 3	1 1 3	9,483	775	10,258	966	
25,889	39,602	0 11 0	3 5 0	17,360	14,322	31,682	7,920	
5,820	11,080	0 8 0	0 15 0	8,457	115	8,572	2,508	
6,428	8,565	0 5 6	0 9 0	4,906	...	4,906	3,659	
3,220	5,714	0 3 9	2 2 3	3,680	1,396	5,076	638	
6,763	9,663	0 9 6	0 14 9	8,190	...	8,190	1,473	
10,491	15,503	0 10 6	0 12 9	9,548	1,496	11,044	4,459	
7,172	9,811	0 12 9	1 4 9	5,147	4,000	9,147	664	
18,144	29,487	0 9 9	0 12 9	12,319	12,415	24,734	4,753	
7,107	17,508	0 6 6	0 14 3	3,487	7,500	10,987	6,521	
8,176	13,218	1 1 0	1 6 6	9,979	79	10,058	3,160	
7,843	9,722	0 3 3	0 11 3	8,028	50	8,078	1,644	
8,063	9,464	0 4 9	0 12 9	9,301	...	9,301	163	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the United*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income, excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Banda ...	21	Karwi ...	8,031	1,918	2,793	5,205	7,998	...
Benares ...	22	Sheopur ...	1,616	436	1,201	143	1,344	...
Mirzapur...	23	Chunar ...	7,920	2,145	4,677	1,766	6,443	619
	24	Chunar Settlement.	689	10,292	...	3,274	3,274	...
	25	Ahraura ...	4,452	2,816	3,737	3,479	7,216	...
Jaunpur ...	26	Shahganj ...	3,933	3,723	4,139	7,375	11,514	226
	27	Badshahpur...	5,293	110	3,408	408	3,816	1,306
Ballia ...	28	Rasra ...	9,300	10,202	5,330	2,002	7,332	...
Gorakhpur	29	Gorakhpur ...	8,448*	2,524	4,731	5,185	9,916	478
	30	Deoria ...	3,339	4,560	3,980	3,262	7,242	300
	31	Gaura Barhaj	12,294	12,387	5,630	8,631	14,261	250
Azamgarh...	32	Mau ...	16,751	2,905	5,808	2,416	8,224	...
	33	Mubarakpur	12,562	1,828	3,281	1,594	4,875	...
Naini Tal...	34	Haldwani ...	6,115	3,371	5,357	19,301	24,658	...
	35	Ramnagar ...	3,925	2,247	3,474	6,307	9,781	1,421
	36	Bhim Tal-Sath Tal.	2,855	4,130	2,009	1,143	3,152	1,200
	37	Bhowali ...	765	1,932	1,987	12	1,999	...
Hardoi ...	38	Sandi ...	7,139	1,779	3,000	4,043	7,043	500
	39	Pihani ...	5,963	1,359	2,557	2,321	4,878	...

*Decrease due to revision of the boundaries.

Provinces of Agra and Oudh during the year ending the 31st March, 1918—(contd.).

Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
7,998	9,916	0 5 6	1 0 0	7,144	504	7,648	2,268	
1,344	1,780	0 11 3	0 13 3	1,165	77	1,242	538	
7,062	9,207	0 9 6	0 13 0	6,276	1,799	8,075	1,132	
3,274	13,566	...	4 12 0	2,646	10,499	13,145	421	
7,216	10,032	0 13 6	1 10 0	4,179	4,734	8,913	1,119	
11,740	15,463	1 1 0	2 14 9	8,751	4,122	12,873	2,590	
5,122	5,232	0 10 3	0 11 6	3,111	2,024	5,135	97	
7,332	17,534	0 9 3	0 12 6	13,888	...	13,888	3,646	
10,394	12,918	0 9 0	1 2 9	10,239	411	10,650	2,268	
7,542	12,102	1 3 0	2 0 0	6,446	1,999	8,445	3,657	
14,511	26,898	0 7 3	1 3 0	12,313	6,998	19,311	7,587	
8,224	11,129	0 5 6	0 7 9	9,118	...	9,118	2,011	
4,875	6,703	0 4 3	0 5 6	5,483	...	5,483	1,220	
24,658	28,029	0 14 3	4 0 6	24,150	75	24,225	3,804	
11,202	13,449	0 14 3	2 7 9	7,768	2,151	9,919	3,530	
4,352	8,482	0 11 3	1 10 9	6,851	...	6,851	1,631	
1,999	3,931	2 9 6	2 9 9	2,685	...	2,685	1,246	
7,543	9,322	0 6 9	1 0 0	6,753	1,020	7,773	1,549	
4,878	6,237	0 7 0	0 13 0	4,781	450	5,231	1,006	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the United*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income, excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Hardoi ...	40	Madhoganj ...	2,605	1,035	3,909	3,507	7,416	...
	41	Bilgram ...	7,509	1,020	3,071	3,050	6,121	...
Kheri ...	42	Muhamdi ...	6,151	3,724	1,720	3,697	5,417	...
Gonda ...	43	Nawabganj ...	4,328	6,296	3,985	6,939	10,924	...
	44	Utraula ...	6,523	1,251	2,491	1,649	4,140	...
	45	Bargain Bazar	3,706	4,564	3,253	3,661	6,914	...
Bahraich ...	46	Bhinga ...	6,553	2,854	1,134	3,331	4,465	408
	47	Nanpara ...	9,782	541	3,723	6,689	10,412	...
Bara Banki	48	Rudauli ...	*9,279	1,275	5,773	1,692	7,465	...
		GRAND TOTAL, 1917-18.	*341,726	1,79,543	1,91,574	1,93,004	3,84,578	16,214
		Grand total, 1916-17.	*336,936*	*1,65,087*	*1,80,009*	*1,81,642*	*3,61,651*	*13,860*

* Increase due to the addition of Kandhla in the list of notified areas during the year.

Provinces of Agra and Oudh during the year ending the 31st March, 1918—(concld.).

Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
7,416	8,451	1 8 0	3 0 0	8,276	24	8,300	151	
6,121	7,141	0 6 6	0 13 0	6,822	2	6,824	317	
5,417	9,141	0 4 6	0 14 0	7,640	...	7,640	1,501	
10,924	17,220	0 14 9	2 8 3	15,105	...	15,105	2,115	
4,140	5,391	0 6 0	0 10 3	3,595	504	4,099	1,292	
6,914	11,478	0 14 0	1 13 9	8,912	...	8,912	2,566	
4,873	7,727	0 2 9	0 10 9	6,918	18	6,936	791	
10,412	10,953	0 6 0	1 1 0	9,221	...	9,221	1,732	
7,465	8,740	0 10 0	0 12 9	7,903	...	7,903	837	
4,00,792	5,80,335	0 9 0	1 2 0	3,88,401	82,455	4,70,856	1,09,479	
3,75,501	*5,40,588*	*0 8 6*	*1 1 3*	*3,55,892*	*7,080*	*3,62,972*	*1,77,616*	

REPORT

ON

Municipal Administration and Finances

IN THE

UNITED PROVINCES OF AGRA AND OUDH

DURING THE YEAR ENDING THE 31ST MARCH, 1919.

ALLAHABAD:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS, UNITED PROVINCES.
1920.

REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCES

IN THE

UNITED PROVINCES OF AGRA AND OUDH

FOR THE YEAR 1918-19.

No. 245/XI—59.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 18th February, 1920.

READ—

The divisional reviews submitted by Commissioners upon the administration and finances of municipalities during the year 1918-19.

READ ALSO—

This Government's (Municipal department) resolution no. 2842, dated the 13th November, 1918, on municipal administration in the year 1917-18.

Constitution.

OBSERVATIONS.—The total number of municipalities in the province remained the same as in the previous year, viz., 83, whilst the municipal population increased slightly owing to the extension of the Ghazipur municipal boundary. There was no alteration in the number of members, but two vacancies at Gonda and Fyzabad, respectively, of nominated (*ex-officio*) members were not filled.

During the year the boards of Azamgarh and Ballia elected non-official chairmen for the first time. The total number of non-official chairmen in the province was thus increased to 62. The Mirzapur board however preferred to retain its official chairman. The introduction of the system of triennial elections under the Act of 1916 brought about a general election at the close of the year. It is satisfactory to note that, on the whole, the elections aroused considerable interest; in the larger municipalities many seats were keenly contested and numerous changes in the personnel of the boards occurred. Further, the non-Muslim parties at Allahabad and Bijnor, who had hitherto abstained from participation in municipal affairs, abandoned this policy and took part in the elections. In many of the smaller municipalities however the elections aroused little or no enthusiasm and existing members were for the most part returned unopposed. In five divisions, viz., Meerut, Gorakhpur, Allahabad, Benares and Rohilkhand, the elections were followed by 36 election petitions: all except three have been since rejected or withdrawn. In Azamgarh the Commissioner was forced to set aside the first election altogether. The number of election petitions in the other five divisions has not been reported. The Lieutenant-Governor notes with regret the failure of the Almora municipal board to hold its elections at the prescribed time, an omission which it would have been difficult to rectify under the Act had it not been possible for Government to extend the term of its members up to 31st March, 1920. These elections will accordingly take place in March, 1920, after which the new board will hold office for two years. It is to be regretted that many boards have again submitted their annual reports after the fixed dates. In the Allahabad division the Commissioner reports that only one board, viz., Allahabad, submitted the report by the prescribed date, whilst in

Rohilkhand and Meerut divisions the reports of five and seven boards respectively were received late. The Lieutenant-Governor desires again to impress upon the boards concerned the necessity of submitting their annual reports punctually. In reviewing the report of the Agra municipal board, the Commissioner remarks: "Considering the importance of Agra as a former imperial capital and one of the largest cities in the province the report itself is a somewhat meagre document and consists of little more than a bald explanation of the increases and decreases under various heads of income and expenditure." It is hardly necessary to explain that the report should show an intelligent comprehension of the salient features of the year's administration.

Meetings.

2. The number of meetings increased from 1,721 to 1,752 for which the Allahabad, Bareilly, Khairabad and Lakhimpur boards were mainly responsible. There was also an increase from 110 to 157 in the number which proved abortive for want of quorum, whilst the number of adjourned meetings also rose from 117 to 137. Only a few boards, however, are to blame in this matter. There were 15 abortive meetings at Khairabad out of 57. At Banda and Lakhimpur more than half the total number of meetings were abortive, and more than a quarter in the case of eight other boards. At Bareilly 25 out of 45 meetings were adjourned and at Ghaziabad 18 out of 24. It is satisfactory to note that only the Almora board held fewer meetings than the prescribed number. On the whole, the average attendance of members was again satisfactory; there were only 11 boards where the average attendance of non-official members fell below 50 per cent.

Legislation.

3. During the year an important piece of municipal legislation was passed by the United Provinces Legislative Council in the United Provinces Primary Education Act (VII of 1919), which received the assent of the Governor General on 18th May, 1919. A further reference to this measure is made in paragraph 11 below. In addition there were two amending Acts, viz., I of 1918 and II of 1919, providing for certain amendments in the Municipalities Act of 1916. Under the former, section 128(XIII) was amended to enable the Local Government to sanction the replacement of octroi by terminal tax without a reference to the Government of India. The most important provision in Act II of 1919 was the amendment of section 46(2) in order to terminate at the time of a general election the period of office of a non-official chairman who is not a member of the board. In 1918-19 considerable progress was also made with the Town Improvement Bill. The committee appointed under rule 13 of the Council rules to consider the draft Bill presented their report in September, 1918 and the Bill, after certain modifications, was finally passed by the United Provinces Legislative Council during the current year.

Rules, byelaws and regulations.

4. In many municipalities good progress has been made in framing rules, regulations and byelaws: though a few, notably Bara Banki, Bulandshahr, Ghaziabad, Hapur, Mirzapur and Muzaffarnagar, have given little or no attention to this matter. Elsewhere delay is caused by unnecessary departure from the model byelaws,—a tendency specially marked in Rohilkhand. The Lieutenant-Governor trusts that all boards will have completed this task by the end of the current year, and draws attention to the importance of enacting projection and building byelaws without further delay. It would seem hardly necessary to emphasize the importance of compelling obedience to byelaws when framed: yet the following remarks of the Commissioner of the Fyzabad division shows that this obvious duty is frequently neglected:—"Most municipalities have passed numerous sets of byelaws. It is not too much to say that they have had no further effect than if they had not been passed at all. The whole procedure is a sham from beginning to end—except that the municipalities exact fees for licences. They make no attempt at all to get the conditions of the licences carried out. Some municipalities go so far in their disregard of the objects of framing byelaws as to frame them for institutions which do not exist."

5. The total municipal income (excluding loans and advances) rose from Rs. 103·92 to Rs. 118·86 lakhs. After deducting Government contributions the net increase amounts to Rs. 14·30 lakhs, which is shared by all divisions and is a record figure for the province. Nearly one half of this increase occurred under the head "Miscellaneous," which includes the large receipts derived from the sale of cheap grain and salt. There was also a marked improvement in the income from municipal property and sources other than taxation, viz., from Rs. 20·88 to Rs. 24·67 lakhs, whilst the income from taxation also showed a satisfactory increase of Rs. 3·39 lakhs. **Income.**

6. *Income from octroi, terminal tax and toll.*—During the year under report the larger boards were busily engaged in the heavy task of preparing proposals for the substitution of octroi by terminal tax and toll. The work is undoubtedly complicated and cannot be accomplished in a hurry: but there is also a tendency to delay it. Octroi is in many cases the chief source of income and boards are apprehensive of a loss resulting from the change. There is clearly no justification for this apprehension if the proposals are carefully prepared in accordance with the instructions already laid down by Government in September, 1917, and on the lines of the Cawnpore system which has been in force for the last 23 years. Moreover, as pointed out last year, it will be possible to enlarge very greatly the scope of terminal taxation and obtain from this source a very much higher revenue than was previously contemplated: though at present the Government of India have laid down that when the present changes are made the income from terminal taxation should not materially exceed that derived from octroi.

With this reservation the boards should find no difficulty in making the change. It is regrettable to note that only two boards, viz., Hathras and Bahraich, succeeded in completing the proposals for terminal taxation and toll by the end of the year under report, and octroi remained in force throughout the year in 35 municipalities. No proposals have so far been received from Allahabad, Lucknow, Gorakhpur, Etawah, Mirzapur, Jaunpur, Khurja, Gonda and Pilibhit. The Local Government trusts that special efforts will be made to expedite the submission of these proposals in order that octroi may be finally abolished throughout the province by the end of the current year. Income from octroi was adversely affected by the general restrictions imposed on railway traffic and by the partial failure of the *kharif* crop: and these facts explain the decreases in octroi income in the Meerut and Bundelkhand divisions. Elsewhere the rise of the prices of piece-goods and many other commodities inflated the income received from *ad valorem* octroi duties and more than counterbalanced the effects of traffic difficulty and crop failure. In Banda and Benares a decline in net receipts is explained by heavy refunds: in Cawnpore there was also a decline in the receipts from both the terminal tax and toll. But all over the province the total receipts from octroi rose from Rs. 35·30 to Rs. 37·43 lakhs.

7. *Income from taxation other than octroi, terminal tax and terminal toll.*—All heads show an increase in income except the tax on professions and trades and the pilgrim tax; the total increase is over two lakhs. The main increases were in the water rate (Rs. 1·21 lakhs), tax on houses and lands (Rs. 34,500), tolls (Rs. 34,300), tax on circumstances and property (Rs. 10,000), and conservancy (Rs. 8,000). Owing to the revised assessment at Allahabad there was a substantial rise of Rs. 13,000 in the tax on houses and lands, whilst at Benares some arrears of this tax were collected and produced Rs. 11,000 more than in the previous year. Other increases were Meerut (Rs. 7,000), Moradabad (Rs. 5,000), and Jaunpur (Rs. 4,500). In the last-named owing to heavy arrears the collections produced less than half the amount due and at the end of the year the arrears were again in excess of the annual demand. The most serious decline in income under this head was at

Agra, viz., from Rs. 69,444 to Rs. 60,865. The cause is said to be the prevalence of relapsing fever, influenza and scarcity. The connection between the alleged cause and the effect is scarcely obvious.

The total revenue from the tax on animals and vehicles increased by Rs. 3,000 : but the figures vary considerably in various municipalities. There were decreases at Allahabad and Moradabad and increases at Benares, Cawnpore and Mussoorie. It was imposed for the first time at Dehra and Shahjahanpur with satisfactory results. Owing to a busier season the tolls at Mussoorie and Naini Tal rose by Rs. 12,500 and Rs. 10,000 respectively. Ghaziabad also increased the income under this head by Rs. 9,500, whilst at Firozabad the toll imposed for the first time in 1918 produced Rs. 6,289. The only substantial decrease was at Sikandrabad.

The Lieutenant-Governor appreciates the efforts made by several boards to expand their water tax revenue. Under this head there was a satisfactory increase of Rs. 1·21 lakhs over last year's total for the province. In the case of seven municipalities, viz., Lucknow, Allahabad, Cawnpore, Benares, Muttra, Naini Tal and Jhansi the combined receipts rose by Rs. 1·30 lakhs. The increase is particularly noticeable at Lucknow, where the income was more than doubled owing to the collection of arrears and the extension of the water tax area, whilst the revised assessment at Allahabad produced an additional Rs. 37,000. In the case of Benares the increase, viz., Rs. 26,000, is ascribed chiefly to the collection of arrears. At Muttra, however, the variation is due to the fact that in the previous year (1917-18) the water tax was in force for only nine months. In the case of the other two boards where the water tax is levied, viz., Mussooree and Agra, there was a substantial falling off in receipts, viz., Rs. 2,600 and Rs. 6,300, respectively. At Agra the chairman attributes this to the same causes as the decrease in the revenue from house tax, and the explanation is no more convincing in this case than in that. It may further be mentioned that the collections at Agra were less than three-fourths of the budgetted figure. Seven municipalities, viz., Naini Tal, Mussoorie, Agra, Cawnpore, Allahabad, Unao and Sandila, show a total increase of nearly Rs. 9,000 in the conservancy taxes, whilst slight reductions occurred at Dehra Dun, Moradabad and Almora. The most notable variation was at Naini Tal, where the income rose by Rs. 5,600. The tax was levied at Sandila and Unao for the first time, but the amounts realized were insignificant.

There was a marked increase in the income from the tax on circumstances and property, due chiefly to the new imposition of this tax at Bahraich and Sitapur, and also to the revision of the tax at Ballia ; this revision accounts for Rs. 4,000 of the increase. There were improved collections also at Mainpuri, Nagina, Bisalpur, Mau, Khairabad and Sandila, whilst the only substantial reductions were at Fatehpur (Rs. 2,800) and Sambhal (Rs. 2,000).

The continuation of reduced facilities for passenger traffic accounts for the further decline in the income from the pilgrim tax at Benares and Hardwar. The receipts at Fyzabad were, however, practically the same as in the previous year. Now that the war is over it is hoped that the income from the tax at these three pilgrim centres will be restored to its former level. The question of revising the tax at Fyzabad is already under the consideration of Government and proposals have been received recently for the imposition of a similar tax at the important pilgrim centres of Muttra and Brindaban.

There are many variations in the receipts from the tax on professions and trades which show a decrease of over Rs. 7,000 in the provincial total. The largest variation is at Bareilly with an increase of Rs. 6,700, whilst Balrampur, Lakhimpur and Hapur account for an additional Rs. 3,900. The most notable decreases are at Deoband (Rs. 5,000) which is unexplained, Sitapur (Rs. 2,300), Shahjahanpur

(Rs. 2,000), and Sultanpur (Rs. 3,000). In the last case considerable arrears had been collected in the previous year (1917-18).

The Lieutenant-Governor acknowledges that fair progress has been made during the year under report in expanding the income from taxation; but he wishes to emphasize that much progress remains to be made if the boards are to meet their increasing liabilities consequent on the development of municipal administration.

8. *Income from sources other than taxation.*—Excluding Government contributions, this head shows a very large increase of Rs. 11·13 lakhs, but practically two-thirds of this is non-recurring and is included mainly under the head "Miscellaneous." The sub-head "other items" rose substantially from Rs. 4·76 to 11·30 lakhs owing chiefly to the proceeds from the sale of salt and cheap grain. The work of opening salt dépôts was undertaken as an experiment by many boards in the province in order to check the rise in price of this article. The Commissioners' reviews do not give a complete account of these operations, but the reports submitted show that the main object of the work was achieved, viz., a general reduction in the price of salt. In the Rohilkhand division all boards except Tilhar opened shops and eight held them under direct management, making a profit of Rs. 33,535 on the transactions. At Bareilly the receipts exceeded the expenditure by Rs. 12,557, or 15 per cent. on the outlay. Other boards sold the salt through local agencies or contractors. The Commissioner in reviewing this work remarks, "only in Shahjahanpur can it be said that the system was run for the purpose for which it was devised—the benefit of the poor—elsewhere it was made a source of profit by the boards where they managed the business themselves or by their agents, where agents were employed. That a great deal more salt was imported than was actually required is clear from the fact that the annual consumption per head of the municipal population varies from two seers eight chataks in Shahjahanpur to one maund 36 seers and 3 chataks in Najibabad." All boards in the Jhansi and Gorakhpur divisions opened shops, but in the former many did not confine their sales to residents within the municipal areas. At Lucknow the board originally employed two contractors who opened one shop in each ward and received 6¼ per cent. commission on the sales. Later the number of shops in each ward was increased to three and the commission raised to 7¼ per cent. The board's accounts show a profit of Rs. 9,400 on an outlay of Rs. 1,36,000 for this work, but the desired effect was obtained, in that the market rate fell by over 50 per cent. The Agra board has not given a complete account of its dealings in cheap grain and salt which together resulted in a loss of Rs. 17,000 on the year's working. Unless the circumstances under which this loss was incurred are explained, it cannot be said whether the benefit went to the really deserving classes. At Allahabad the sale-proceeds amounted to Rs. 37,755, but the actual expenditure which apparently is included in the item "47(*f*) Miscellaneous"—Rs. 39,400—has not been reported. The Cawnpore board spent Rs. 94,114 in purchases of salt and realized Rs. 1,15,861 on sales, but the reason for such a large profit is not given. The board also opened a cheap grain shop which resulted in a loss of Rs. 14,000. It is not possible to give actual figures showing the total receipts and expenditure for all boards regarding their dealings in salt and cheap grain, but column "47(*f*) Miscellaneous" of statement III includes the expenditure on this account. Whereas the total receipts on "other items" increased by Rs. 6·54 lakhs, the expenditure, in column 47(*f*), shows an increase of Rs. 4·13 lakhs only. It is therefore evident that the general result was unnecessarily large profit to most of the boards which undertook this work. There can be no doubt that the organization met a public need and did much to relieve a dangerous situation. Nevertheless, in view of the figures given, an uneasy feeling is created that the benefit was not so great, nor so well directed, as it might have been. Under instructions from the Government of India these operations are being discontinued during the current year.

The realizations under Special Acts show an increase of Rs. 27,400, chiefly due to the enhanced income from pounds. Other important increases were the receipts from the sale of water—Rs. 1,19,000, interest on investments—Rs. 91,000, rents of lands, etc., Rs. 50,000, revenue from market and slaughter-houses—Rs. 27,800, sale proceeds of lands—Rs. 27,700, fines, Rs. 11,400 and Miscellaneous—Rs. 42,000. The only substantial decrease is in the receipts from fairs.

The large increase under the head "Sale of water" is satisfactory: there is only one board—Mirzapur—which shows a decrease of Rs. 6,000. The remaining boards have thus added to their revenue by 1¾ lakhs, of which Lucknow has contributed over one-third. Agra accounts for Rs. 32,400, due mainly to the enhancement of the rate for water, but the increase at Meerut—Rs. 18,500—was derived entirely from the cantonment area. Cawnpore has further advanced its income by Rs. 12,900. It may be noted, however, that there was a corresponding rise in expenditure: and it is a matter for regret that only in the case of Cawnpore are the total receipts for water in excess of the expenditure including payments on account of loans. All other boards still show a serious deficit as given in the following table:—

Municipality.	Charges.	Receipts.	Deficit.
	Rs.	Rs.	Rs.
Agra	2,33,984	1,75,025	58,959
Allahabad	2,75,420	1,79,872	95,548
Benares	2,46,272	1,50,332	95,940
Jhansi	15,840	9,158	6,682
Lucknow	2,91,904	2,21,048	70,856
Meerut...	79,175	72,222	6,953
Mirzapur	23,012	8,192	14,820
Mussoorie	62,212	47,287	14,925
Muttra	38,071	24,448	13,623
Naini Tal	75,562	47,517	28,045

In last year's review the attention of all boards was drawn to the necessity of making the receipts and expenditure balance, yet in the case of five boards, viz., Mirzapur, Jhansi, Muttra, Mussoorie and Naini Tal, the deficit in 1918-19 is actually in excess of that of the previous year. Sir Harcourt Butler would again request these boards to take early steps to remedy this unsatisfactory state of affairs.

The Lieutenant-Governor regrets to observe that, with the exception of the Meerut, Rohilkhand, Jhansi and Kumaun divisions, the Commissioners have given but little information in their reviews regarding the progress made by each board in overhauling the nazul registers in order to realise an adequate income from Government and municipal properties. The importance of the subject and the imperative need for closer attention to it cannot be better illustrated than by quoting some remarks of the officer lent by Government to the Bareilly board for this purpose. The officer reports that "many valuable properties have been disposed of, and many have been allowed to be misappropriated and many yield incomes, but these do not come to the nazul accounts." There are many variations under the head "Rents of lands, etc.," but only in a few cases are increases in income reported to be due to the more vigorous action taken by boards to realise adequate rents. As noted above, the net revenue from this source was raised by half a lakh. Four boards by themselves account for this amount and more (namely, Allahabad Rs. 32,000, Agra Rs. 7,500, Cawnpore Rs. 7,200, Bareilly Rs. 3,600). The most serious reduction is at Kalpi, viz., Rs. 3,200, or over one-third of last year's income, and is attributed by the Commissioner to the scarcity—an explanation which does not seem adequate. Nor is any reason given for the falling off in income at Sitapur (Rs. 2,600), Tilhar (Rs. 1,700), and Moradabad (Rs. 2,700).

The marked increase in the receipts from markets and slaughter-houses is shared by all divisions except Lucknow: the only important decrease, Rs. 4,500, occurred in the case of the Lucknow board for which

no explanation has been given. The total conservancy receipts rose slightly but those for Shahjahanpur and Moradabad considerably, owing to these boards obtaining much better prices for city-sweepings. There is no doubt that a similar expansion of revenue under this head could be effected by many other boards. The position at Farrukhabad continues to be unsatisfactory and Government hopes that the board will make serious efforts to realise the large recoverable balance which amounts to Rs. 12,800. Owing to the transfer of the hydro-electric scheme from Dehra to Mussooree the " Miscellaneous " incomes of these two boards show wide differences from the figures of the previous year since the proceeds from the sale of electric current are credited under this head. On this account the former decreased by Rs. 25,000, whilst the latter rose by Rs. 53,500, resulting in a net increase of Rs. 28,500. All divisions except Fyzabad show an increased income under this head, whilst in Jhansi the board collected over Rs. 5,000 as " projection fees." Although the total revenue from fines was raised by Rs. 11,400, this was due almost entirely to the exertions of one board, viz. Cawnpore, which increased its income by Rs. 10,200. Four divisions, viz. Benares, Gorakhpur, Agra, and Jhansi, show a decrease, whilst in the first-named the decline occurred in the case of all boards in the division, the most serious reduction being at Mirzapur.

In the annual report on the administration of criminal justice for 1918 the Honourable High Court of Judicature, Allahabad, has drawn attention to the decline in the number of offences reported under the Municipal Act. The following table gives the statistics since 1908 of the number of offences reported and the number of cases brought to trial each year :—

Year.	Number of offences reported.	Number of cases brought to trial.
1918	17,241	15,240
1917	17,661	15,956
1916	17,290	15,815
1915	17,340	16,013
1914	17,466	16,278
1913	14,058	13,154
1912	13,031	12,334
1911	12,004	11,402
1910	10,662	9,834
1909	9,871	9,306
1908	9,558	8,870

It is noticeable that, prior to 1914, there was a steady rise in the number of municipal cases but since that year there has been a decline which is undoubtedly due to the war and the consequent depletion of municipal staffs maintained throughout the province. There is however a rise in the year 1917 attributable mainly to the passing of the new Municipal Act in the previous year under which the powers of all boards were considerably enhanced. Now that the war is over an improvement in the number of prosecutions may reasonably be expected and it is hoped that the boards will give this matter their special attention by rigidly enforcing all municipal rules and byelaws.

9. *Collection of municipal dues.*—The Commissioner, Fyzabad division, has drawn attention to a few cases of neglect by boards in collecting municipal dues. At Tanda this slackness is described as "scandalous," whilst at Sultanpur large arrears have been allowed to accumulate apparently owing to the apathy of the collecting staff. It is reported that in this municipality 37·1 per cent. of the demand on account of house tax remained uncollected at the end of the year. At Bara Banki over four-fifths of the arrears (Rs. 3,670) of the tax on circumstances and property were due from officials. The Lieutenant-Governor regrets to observe that the position at Fatehpur has not improved. The collections in this municipality on account of the tax on circumstances and property decreased by Rs. 2,800 and were

the worst on record since the tax was first imposed in 1913. It is reported that the "passive resistance" of certain members of the board continues and also that many other well-to-do persons have adopted this attitude. It is obvious that the whole system of municipal administration is liable to break down unless the board enforces the collection of the taxes which it has imposed and it is plainly the duty of the members of the board to set an example by paying the tax as soon as it becomes due. In October, 1918, the board submitted to Government a memorial from certain residents of the municipality asking for the abolition of this tax and the re-introduction of octroi. The chairman stated that the form of the present tax was the cause of the decreased income, but there appears to be no reason for this allegation. The memorial was, therefore, rejected and the chairman informed that the board should show some energy in collecting its demands. The Commissioner, Agra division, in reviewing the Agra board's report remarks: "I do not think that any satisfactory explanation has been given of the short collections of the house tax and the water tax. The decline in the licence fees from hackney carriages is not explained at all, though in view of the fact that the board has recently taken the licensing into its own hands some explanation was clearly desirable. The weak point in the administration of this municipality appears to be that the taxes which fall principally on the classes best able to bear taxation, are allowed to fall into arrears. The people who pay house tax and water tax are for the most part well-to-do persons and it is entirely scandalous that they should be allowed to evade or delay payment of their just dues. This is a matter which calls for the unremitting attention of the board."

Expenditure.

10. The total expenditure for the year under review rose to 104·50 lakhs—an increase of 9·16 lakhs over the preceding year's figure. The variations under the following non-recurring heads are of an exceptional nature, viz.—

(1) Capital outlay on water-works (—4·69 lakhs) due chiefly to the continued difficulty in obtaining materials owing to the war.

(2) Miscellaneous (+4·13 lakhs) for which the opening of salt dépôts is mainly responsible.

(3) Cost of work done for private individuals (+Rs. 37,000) which shows a corresponding increase on the receipt side. Omitting therefore the above items the ordinary recurring expenditure shows a net increase of 9·35 lakhs which is shared by all important heads. The most notable increases are under conservancy (1·94 lakhs), roads (1·22 lakhs), other sanitary requirements (1·11 lakhs) water-works establishment (Rs. 65,000) refunds (Rs. 54,000), and lighting (Rs. 49,000).

The large rise in the conservancy charges is shared by all divisions and is attributable generally to the high price of fodder and other materials, and also to the grant of scarcity allowances to the staff. Practically all municipalities show an increase, the only board that shows a substantial decrease is Fatehgarh. Considerable improvement is reported in the sanitary administration at Etawah, where the contract system of removing rubbish has been abolished and the removal by carts adopted. Regarding Allahabad the Commissioner reports that the sanitary condition of the town has not improved, but the question is being carefully considered. The importance of deciding this question without further delay cannot be too strongly urged upon the board. At Jhansi it is regrettable to note that the arrangements for the removal of sullage from cess-pools were inadequate and it is hoped that this matter will receive the early attention of the board. In the Benares division the road-watering arrangements in all municipalities are reported to be unsatisfactory.

Although the expenditure on roads on the whole showed a very substantial increase there are many wide variations and the adverse comments made by Commissioners show that in a few cases this subject

is not receiving the attention that it deserves. At Agra the board spent over half a lakh more than in the preceding year but the Commissioner reports at the end of the year that some of the repaired roads already showed signs of deterioration and that the board was not obtaining full value for the money expended. In the Rohilkhand division the Commissioner states that the increased expenditure does not indicate in any way the general improvement in the state of the roads owing to the high prices of materials of all sorts and more especially of *kankar*. The Commissioner, Fyzabad, remarks:—"The amount actually spent on roads in the division represents two-thirds of the expenditure required to keep the roads in proper repair. This economy in this direction has been practised for many years and now the result is obvious." The most serious decline in expenditure occurred at Benares, where the board spent only Rs. 31,482 as compared with Rs. 54,485 during the preceding year. The chairman explains this by the difficulty in obtaining sufficient labour and also wagons for transporting the road metal. It may, however, be noted that the large majority of boards in the province managed to overcome this difficulty and the Lieutenant-Governor trusts that the board will make serious efforts to improve the condition of the roads which have been in a bad state for a number of years. The board has in contemplation the opening of a quarry jointly with the Public Works department and the Military Works department.

The large rise in the expenditure under the head "Other sanitary requirements" is due chiefly to the increased charges at Cawnpore, where 1·24 lakhs in all were spent. The general increase under the head "Lighting" is attributable to the high prices of kerosine oil, glass chimneys, and lighting accessories and also to the grant of compensation allowance to the staff. At Allahabad the decrease is explained by the fact that a bill for Rs. 11,000 for electric lighting was left unpaid at the close of the year for want of funds. The progress made in this municipality in the electric lighting of the main thoroughfares is reported to be satisfactory but more attention is required to the lighting of the other roads by oil-lamps. At Cawnpore the installation of electric light according to the scheme has been completed.

Education.

11. A reference has been made in paragraph 3 above to the United Provinces Primary Education Act which was passed by the Legislative Council in March, 1919. The Act, which is supplementary to the United Provinces Municipalities Act, 1916, provides for the introduction of compulsory and free primary education in the whole or any part of a municipal area on the application of the board to Government. The municipal board has further been empowered to levy an "education cess," the proceeds of which shall be devoted solely to defray the expenditure on primary education. The Lieutenant-Governor hopes that full advantage will be taken of these new powers by the various municipal boards in order to further the cause of education throughout the provinces. As already remarked in the resolution on the report of the Director of Public Instruction for the year 1918-19, His Honour will gladly assist financially any attempt to introduce the new principle in any suitable area, where the people want it. For obvious financial reasons the Government cannot at present undertake a general subvention of the principle of compulsory education.

During the year the expenditure on education decreased slightly, chiefly as the result of reduced expenditure on the erection, and repairs of school buildings. At Cawnpore and Allahabad the Government grants for this purpose had not been fully utilized at the end of the year, whilst in many other cases the decrease is explained by the fact that in the previous year the balance of the Government grants had all been expended. As regards secondary education although the number of schools managed or aided by municipal boards increased, the number of scholars declined by 600 and the municipal expenditure decreased by Rs. 30,000. The number of boys' primary schools managed

by the boards increased by 41, whilst the number of aided schools for boys rose by 10. The number of scholars in these schools increased by 4,600. The number of girls' schools rose by 19 and the number of scholars by 900. On the whole, the year shows a marked improvement and the Lieutenant-Governor trusts that this improvement will be maintained. It is, however, necessary to point out that the introduction and success of the scheme for compulsory primary education will depend largely on the boards' ability to bear their share of the expenditure involved.

Vital statistics.

12. The municipal birth rate sank from 47·92 per mille in the former year to 41·75. The former was a record figure: the latter has only been exceeded eight times in 38 years and is not abnormal. But the death rate rose from 47·13 per mille to 80·94. There has never been an unhealthier year in the recorded history of the province. The great epidemic of influenza in the autumn and epidemics of cholera, plague, and relapsing fever have contributed to producing this unprecedented figure. Thirty-eight municipalities returned even higher death rates than these: Firozabad takes mournful pride of place with 146·49, whilst Agra, Atrauli, Koil, Khurja, Hathras, Muttra, Soron, Chandpur, Chandausi, Etawah, Jalesar, and Sandila all have figures of over 100.

The infantile mortality reached the appalling figure of 367·52 per mille: Budaun lost 735·15 infants per thousand births; Cawnpore, Etawah, and Jalesar all lost more than 500. The general unhealthiness of the year no doubt accounts for these figures: but they serve to bring home the imperative necessity of taking vigorous action to check preventible causes of death amongst children.

Improvement Trusts.

13. During the year the committees at Cawnpore, Allahabad, and Lucknow continued their operations, and in the case of Cawnpore and Lucknow had the benefit of the advice of the town-planning expert, Mr. H. V. Lanchester. Since the close of the year the United Provinces Town Improvement Act has passed into law.

Financial position of boards.

14. The finances of a majority of boards are in a sufficiently satisfactory condition. But some are not, and of these the board in the worst position is undoubtedly Benares, of which the Commissioner, writing to the chairman, says: "The figures given in paragraph 5 of your report do not indicate the exact financial position of the board, which is critical. Omitting grants and loans the board received during the year Rs. 7,74,000. Similarly, omitting the expenditure of Rs. 11,000 spent from the grant for spare parts of water-works machinery, the board expended Rs. 7,94,000, or Rs. 20,000 more than its income. This deficit would have been even larger if the board had maintained the services in its charge at a proper standard. I need not enlarge further on the instability of the board's ordinary finance. That has been sufficiently dealt with in correspondence about the current year's budget, which shows a deficiency of Rs. 57,000 and about the normal budget estimated on present requirements. While the difficulties of the board have been increased by the general disturbance caused by the war, they cannot be described as merely temporary. There has been a deficiency for some years, which has been masked by using grants for purposes other than those for which they were intended, and by postponing necessary expenditure. The board has lingered unduly in recognising that the first duty of a public body is to maintain its finances in a sound position."

It is unfortunate that a board which in most other directions has carried out its duties as efficiently as any board in the province, should largely by its own fault find itself in these straits: and the Lieutenant-Governor trusts that the Benares board will lose no time in putting matters right.

Of Muttra, the Commissioner writes that its financial position is unsound. "Eliminating the Government grants from both sides, the total income amounted to Rs. 1,63,385 and the expenditure to Rs. 1,66,749. This year closed with an actual balance of Rs. 21,023, which is less by Rs. 2,277 than the prescribed working and reserve balances."

General.

15. In other matters than finance, however, the administration in certain municipalities leaves much to be desired. Of Brindaban the Commissioner writes that "unrest and dissension were the marked features of the administration of the Brindaban municipal board," whilst the chairman himself is even more condemnatory. At Bareilly, it appears that the board is addicted to "multiplying offices for not very convincing reasons."

Muttra's financial methods are also strongly condemned. The chairman, it is said, regards a number of improvements as necessary: but his only proposal for financing them is to move Government for grants. Many possible sources of revenue are untaxed: the board's method of meeting fresh expenditure is "either to draw upon their balances or to appeal to Government." Of the boards in the Fyzabad division, it is stated that "they exhibit a considerable absence of any adequate appreciation of their responsibilities. In particular they are extremely unwilling to impose any fresh taxation. In order to avoid this they are driven to neglect some of their essential duties." As an instance of their methods it is recorded that the Commissioner found a *sadhu* camping out in the crowded *chauk* of a town (Tanda) with a little wood pile and a tent: "he had been allowed to obstruct traffic for eight months." Other instances might be given, but enough has been said to show that the condition of affairs in too large a number of municipalities leaves much to be desired. Such irregularities cannot fail to bring municipal administration into discredit, and His Honour desires to impress that fact on all boards whom it may concern.

16. Nevertheless, such municipalities form a minority. The great majority of boards, though they may have rendered themselves liable to criticism in particular matters, have none the less carried out their duties with energy and good-will, and His Honour is glad to express his appreciation of their public spirit and his approval of their endeavours. Finally, he would once again impress on all boards the necessity for increasing revenue if they wish to increase their expenditure. Judging from this year's reports and reviews, a tendency to ignore this fact, a feeling of reluctance to impose fresh taxation, however great the need for it, is the most common fault in the municipal administration of the province.

ORDER.—Ordered that a copy of this resolution be forwarded to all Commissioners of divisions, for information and communication to the chairmen of municipal boards.

Ordered also that a copy be published in the *United Provinces Government Gazette* for general information.

By order,

E. A. H. BLUNT,

Secretary.

Abstract of statement no. I showing the constitution of municipal boards (1918-19).

Number of municipalities under Act II of 1916	83	Aggregate number of members of municipal boards—	
Population within municipal limits ...	2,966,668	(*a*) *Ex-officio*	62
Number of towns of which the municipal boards are—		(*b*) Elected	865
(*a*) Elected		(*c*) Nominated	88
(*b*) Elected and appointed ...	83	Of the above—	
(*c*) Appointed		(*d*) Officials	81
		(*e*) Non-officials	934
		(*f*) Europeans	72
		(*g*) Indians	943

Abstract of statement no. II showing the system of taxation in force and giving the provincial totals of income (1918-19).

System of taxation.	Municipalities.
Octroi in force	35
Tax on houses and lands in force in ...	29
Tax on animals and vehicles in force in	36
Tax on professions and trades in force in	54
Tolls on roads and ferries in force in ...	12
Water tax in force in	9
Conservancy (including scavengering and latrines) rates in force in	13
Tax on lake frontage and boats in force in	1
Tax according to circumstances and property in force in	35
Terminal tax in force in	1
Terminal toll in force in	1
Pilgrims' tax in force in	3
Tax on animals for slaughter in force in	1

Total income.	Rs.
Total octroi	37,43,355
Tax on houses and lands	5,29,636
Tax on animal and vehicles	1,13,472
Tax on professions and trades... ...	1,55,923
Tolls on roads and ferries	2,49,869
Water tax	7,28,987
Conservancy (including scavengering and latrine) rates	94,226
Tax on lake frontage and boats ...	971
Tax according to circumstances and property	3,72,981
Terminal tax	5,18,187
Terminal toll	78,808
Pilgrims' tax	76,363
Tax on animals for slaughter	9,097
Realizations under special Acts ...	1,76,756
Revenue derived from municipal property and powers apart from taxation ...	24,67,410
Grants and contributions (for general and special purposes)	12,52,783
Miscellaneous	13,31,759
Total income of the year excluding opening balance	1,19,00,583
Extraordinary and debt	3,65,962
Total receipts excluding opening balance ...	1,22,66,545
Total receipts including opening balance ...	1,60,66,595

	Rs.	a.	p.
Incidence of taxation per head of population	2	3	0
Incidence of income per head of population	4	0	0

Abstract of statement no. III giving the provincial totals of expenditure (1918-19).

		Rs.
General administration and collection charges.		
Office establishment, inspection, honorary magistrates' establishment	...	5,14,871
Collection of taxes (including bonded warehouses, establishment, purchase of account books and money boxes, repairs to outposts, etc.)	...	4,52,070
Collection of tolls on roads and ferries	...	31,093
Survey of land	...	31,522
Refunds (other than octroi)	...	88,223
Pensions and gratuities	...	4,643
Annuities	...	1,065
Public safety.		
Fire (establishment, purchase of fire engines, buckets, repairs, etc.)	...	14,167
Lighting (establishment, purchase of lamps, oil, repairs, etc.)	...	7,11,783
Police (establishment, purchase of clothing, repairs to outposts, etc.)	...	158
Rewards for the destruction of wild animals and snakes	...	1,634
Public health and convenience.		
Water-supply — Capital outlay	...	2,27,144
Water-supply — Establishment	...	9,10,601
Drainage — Capital outlay	...	4,02,750
Drainage — Establishment	...	1,87,301
Conservancy (including road-cleaning and watering) and latrines	...	16,81,673
Charges on account of health officers and sanitary inspectors	...	1,37,124
Hospitals and dispensaries	...	2,44,965
Plague charges	...	23,842
Public health and convenience—(concluded).		Rs.
Vaccination	...	29,737
Other sanitary requirements	...	2,26,022
Markets and slaughter-houses	...	88,730
Pounds	...	27,845
Dâk bungalows and *sarais*	...	5,809
Arboriculture, public gardens, and experimental cultivation	...	1,03,743
Veterinary charges	...	9,541
Registration of deaths and births	...	19,162
Public works	...	12,13,476
Public instruction	...	7,38,225
Contributions	...	2,91,640
Miscellaneous.		
Interest on loans — for previous year	...	...
Interest on loans — for current year	...	4,98,892
Actual cost of work done for private individuals	...	1,70,199
Miscellaneous	...	13,61,332
Total expenditure	...	1,04,50,982
Extraordinary and debt.		
Investments	...	17,38,697
Payment to sinking fund	...	17,531
Repayment of loans	...	7,05,602
Advances	...	31,006
Deposits	...	1,09,420
Total disbursements	...	1,30,53,238
Balance.		
Deposits	...	2,12,449
Actual balances	...	28,00,908
GRAND TOTAL	...	1,60,66,595

STATEMENT No. I.

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March, 1919.*

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits	Particulars as to chairman.				Number of members of board.								Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
MEERUT.																							
Dehra Dun	1	Dehra ...	Act II of 1916.	30,301	...	...	...	1	1	2	13	16	2	14	7	9	15	...	3	63·3	44·8	47·06	
	2	Mussooree ...		17,420	...	...	...	1	2	1	11	14	2	12	10	4	27	1	...	39·7	60·6	56·4	
Saharanpur	3	Saharanpur ...		62,850	...	...	...	1	...	2	12	14	1	13	1	13	20	1	...	91·74	74·81	76·14	
	4	Hardwar Union		28,837*	...	..	..	1	1	3	12	16	1	15	1	15	13	...	...	42·30	50·77	49·77	
	5	Deoband ...		18,614	...	..	..	1	1	1	†5	7	1	6	...	7	13	1	1	62·5	80·55	76·04	
	6	Roorkee ...		13,850	...	..	..	1	...	2	9	11	...	11	1	10	15	...	...	66·6	81·2	81·2	
Muzaffarnagar.	7	Muzaffarnagar...		23,811	1	...	...	...	1	...	10	11	1	10	...	11	13	...	...	30·77	72·72	69·23	
	8	Kairana ...		16,293	1	..	...	...	..	...	8	8	...	8	...	8	32	...	1	...	83·68	83·68	
Meerut ...	9	Meerut ...		76,755	1	...	...	...	1	...	15	16	1	15	1	15	26	...	2	69·23	83·17	82·35	
	10	Ghaziabad ...		11,304	1	..	...	...	...	2	9	11	...	11	...	11	24	6	18	...	50·00	50·00	
	11	Hapur ...		19,142	...	...	...	1	...	2	10	12	...	12	...	12	18	...	...	72·00	64·00	65·00	

	Bulandshahr	12	Bulandshahr ...		19,383	1	...	...	...	1	...	7	8	1	7	...	8	25	...	...	12·0	81·14	72·5
		13	Khurja ...		27,387	1	...	...	...	1	...	10	11	1	10	...	11	22	4	1	36·36	61·81	59·51
		14	Sikandrabad ...		18,946	1	...	...	...	1	...	9	10	1	9	...	10	14	...	1	35·71	66·67	63·57
			Divisional total	...	384,893	7	...	...	7	10	15	140	165	12	153	21	144	277	13	27	...	...	...
AGRA.	Aligarh ...	15	Koil (Aligarh)	Act II of 1916.	66,344	...	...	...	1	1	2	12	15	1	14	2	13	12	...	...	41·67	59·52	57·29
		16	Hathras ...		37,854	1	...	...	...	...	1	12	13	...	13	1	12	26	7	5	...	46·44	46·44
		17	Atrauli ...		15,730	...	...	...	1	1	1	‡9	11	1	10	...	11	23	...	...	69·55	59·56	60·87
		18	Sikandra Rao ...		10,109	1	...	...	...	...	2	9	11	...	11	...	11	17	...	...	...	66·	66·
	Muttra ...	19	Muttra ...		54,332	1	...	...	...	2	...	12	14	2	12	...	14	17	...	1	33·88	63·42	58·73
		20	Brindaban ...		18,443	1	...	...	...	1	1	9	11	1	10	...	11	21	3	2	38·09	54·76	53·25
	Agra ...	21	Agra ...		163,935	1	...	...	...	1	1	16	18	1	17	2	16	21	1	...	52·38	65·82	65·07
		22	Firozabad ...		13,571	1	...	...	...	...	2	9	11	1	10	...	11	16	...	...	...	63·33	63·33
	Mainpuri ...	23	Mainpuri ...		16,154	1	...	...	...	1	1	8	10	1	9	...	10	18	1	1	44·4	61·1	59·44
	Etah ...	24	Etah ...		7,295	1	...	...	...	1	...	8	9	1	8	...	9	21	...	...	14·28	73·44	67·61
		25	Soron ...		11,524	...	...	...	1	1	...	6	7	1	6	...	7	26	...	...	34·62	75·64	65·38
		26	Kasganj ...		16,429	...	...	...	1	2	...	9	11	2	9	...	11	15	...	1	44·44	73·33	47·77
		27	Jalesar ...		13,283	1	...	...	...	1	...	6	7	1	6	...	7	21	...	...	71·42	53·96	56·53
			Divisional total	...	445,003	9	...	...	4	12	11	125	148	13	135	5	143	254	12	10	...	...	...

* Increase due to extension of boundaries.
† Three non-Muslims seats remained vacant.
‡ One Muslim seat was vacant. The scale for this board is 10 elected members.

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March, 1919*—(continued).

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
ROHILKHAND. Bareilly ...	28	Bareilly ...	Act II of 1916.	117,521	1	...	...	...	1	2	19	22	1	21	3	19	45	3	25	20	65·03	58·88	
Bijnor ...	29	Bijnor ...		17,439	1	...	...	...	...	...	5	5	...	5	...	5	28	...	...	...	98·57	98·57	
	30	Chandpur ...		11,832	...	...	1	...	...	1	9	10	...	10	...	10	18	...	...	...	75·55	75·55	
	31	Dhampur ...		7,548	1	...	...	...	...	...	10	10	...	10	...	10	17	2	...	...	62·94	62·94	
	32	Nagina ...		19,625	1	...	...	...	1	...	9	10	1	9	...	10	33	1	7	...	41·32	41·32	
	33	Najibabad ...		18,460	1	...	...	...	...	...	10	10	...	10	...	10	22	2	...	...	69·09	69·09	
Budaun ...	34	Budaun ...		38,230	1	...	...	...	...	1	10	11	...	11	...	11	18	2	2	...	76·76	76·76	
	35	Ujhani ...		8,274	1	...	...	...	...	1	6	7	...	7	...	7	23	...	2	...	63·27	63·27	
	36	Sahaswan ...		18,009	...	...	...	1	...	1	10	11	...	11	...	11	17	...	...	...	59·89	59·89	
Moradabad ...	37	Moradabad ...		81,168	1	...	...	...	...	2	13	15	...	15	1	14	17	...	1	...	67·84	67·84	
	38	Chandausi ...		22,255	1	...	...	...	...	2	9	11	...	11	...	11	14	...	...	...	68·45	68·45	
	39	Amroha ...		42,410	...	...	...	1	...	2	11	13	...	13	...	13	13	...	...	100	72·79	74·92	
	40	Sambhal ...		45,276	1	...	...	...	1	1	11	13	1	12	...	13	16	...	...	75	64·19	65·19	

	Shahjahanpur.	41	Shahjahanpur ...		71,778	1	...	...	...	1	...	12	13	1	12	1	12	27	2	...	...	74·69	68·94
		42	Tilhar ...		18,446	...	...	...	1	...	...	9	9	...	9	...	9	21	...	...	100	69·89	72·57
	Pilibhit ...	43	Pilibhit ...		31,554	1	...	...	...	...	1	9	10	1	9	1	9	19	1	...	52·63	52·84	52·46
		44	Bisalpur ...		10,086	...	...	...	1	1	...	8	9	1	8	...	9	16	...	1	62·5	67·3	66·2
			Divisional total	...	579,911	12	..	1	4	5	14	170	189	6	183	6	183	364	13	38	...	....	...
Allahabad.	Etawah ...	45	Etawah ...		45,350	1	...	...	...	...	2	12	14	1	13	1	13	31	2	2	43·10	65·80	62·56
	Cawnpore ..	46	Cawnpore ...		195,498	1	.	...	...	1	6	29	36	1	35	6	30	30	2	...	30	51·33	50·74
	Fatehpur ...	47	Fatehpur ...	Act II of 1916.	16,939	1	...	...	...	...	1	9	10	...	10	...	10	16	...	...	31·25	50·68	48·75
	Farrukhabad	48	Farrukhabad-cum-Fatehgarh.		56,573	1	..	...	...	2	...	13	15	2	13	2	13	24	7	2	6	53	47
	Allahabad ...	49	Allahabad ...		159,701	1	...	..	...	1	4	21	26	4	22	7	19	48	5	9	58	40	46
			Divisional total	...	474,061	5	...	...	..	4	13	84	101	8	93	16	85	149	16	13	...	...	...
Jhansi.	Banda ...	50	Banda ...		21,061	1	..	...	.	2	...	13	15	2	13	...	15	30	15	1	21·7	41·8	58·7
	Jhansi ...	51	Jhansi ...		58,236	1	...	...	..	1	2	14	17	1	16	3	14	18	2	3	77·78	57·19	58·33
		52	Lalitpur ...		12,449	1	..	...	.	2	3	6	11	2	9	1	10	12	...	...	54·15	73·15	69·69
		53	Mau ..	Act II of 1916.	12,927	1	...	...	...	1	...	7	8	1	7	...	8	20	3	1	70·00	55·00	57·00
		54	Orai ...		9,151	1	...	...	..	1	..	6	7	1	6	...	7	18	..	...	72·22	68·25	68·75
	Jalaun ...	55	Kalpi ...		10,568	1	...	...	..	1	...	6	7	1	6	...	7	20	1	...	50·00	65·00	61·25
		56	Kunch ...		16,480	...	...	...	1	1	...	7	8	1	7	...	8	12	...	...	75·00	77·38	77·03
			Divisional total	...	140,872	6	...	...	1	9	5	59	73	9	64	4	69	130	21	5	...	...	...

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March, 1919*—(continued).

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
BENARES. Benares ...	57	Benares ...	Act II of 1916.	199,868	1	...	..	..	2	...	21	23	2	21	2	21	21	...	...	34·61	70·51	67·39	
Mirzapur ...	58	Mirzapur ...		55,304	...	...	...	1	2	...	12	14	2	12	2	12	20	4	4	6·66	63·33	52·	
Jaunpur ...	59	Jaunpur ...		32,880	1	...	...	...	1	...	12	13	1	12	...	13	18	5	5	5·56	63·43	58·96	
Ghazipur ...	60	Ghazipur ...		22,364*	1	...	...	...	2	...	13	15	2	13	...	15	34	9	1	16·1	42·9	39·4	
Ballia ...	61	Ballia ...		16,684	†1	...	...	...	...	2	10	12	2	10	1	11	13	...	...	51·28	58·46	56·8	
		Divisional total...	...	327,100	4	...	..	1	7	2	68	77	9	68	5	72	106	18	10	...	...	...	
GORAKHPUR. Gorakhpur	62	Gorakhpur ...	Act II of 1916.	48,444	1	..		...	...	2	16	18	1	17	1	17	15	...	...	...	70·53	70·53	
Azamgarh ...	63	Azamgarh ...		10,834	1	...	...	...	...	2	9	11	1	10	1	10	21	3	1	...	69·69	69·69	
		Divisional total	...	59,278	2	...	...	...	...	4	25	29	2	27	2	27	36	3	1	...	...	...	

KUMAUN.	Almora ...	64	Almora ...	Act II of 1916.	7,745	1	...	...	...	2	9	11	...	11	1	10	8	...	...	...	60·40	60·40
	Naini Tal	65	Naini Tal‡ ...		16,788	...	...	...	1	2	3	5	10	3	7	4	6	17	2	3	23·53	60·50	49·41
		66	Kashipur ...		12,773	1	...	...	...	...	2	10	12	1	11	...	12	26	7	...*	30·77	44·55	43·43
			Divisional total	...	37,306	2	...	...	1	2	7	24	33	4	29	5	28	51	9	3	...	...	...
LUCKNOW.	Lucknow...	67	Lucknow ...	Act II of 1916.	231,107	1	...	...	...	1	5	11	17	4	13	4	13	24	1	...	51	63	60
	Unao ...	68	Unao ...		11,809	1	...	...	...	...	2	10	12	1	11	...	12	17	1	...	35·29	57·06	52·94
	Rae Bareli	69	Rae Bareli ...		17,329	1	...	...	...	...	2	10	12	1	11	...	12	12	2	...	...	56·25	56·25
	Sitapur ...	70	Sitapur ...		19,856	1	...	...	...	2	...	9	11	2	9	1	10	24	...	1	12·5	75·92	64·39
		71	Khairabad ...		12,769	1	...	...	...	1	...	10	11	1	10	...	11	57	15	...	7·01	42·80	39·39
	Hardoi ...	72	Hardoi ...		13,855	1	...	...	...	2	...	9	11	2	9	...	11	20	...	2	25	75·5	61·81
		73	Shahabad ...		19,545	...	...	...	1	1	1	9	11	1	10	...	11	16	2	1	48·75	25·0	48·95
		74	Sandila ...		15,241	1	...	...	...	1	1	9	11	1	10	...	11	17	...	...	35·2	65·7	63·2
	Kheri	75	Lakhimpur ...		11,431	1	...	...	...	2	...	8	10	2	8	..	10	30	20	20	..	...	...
			Divisional total	...	352,942	8	...	...	1	10	11	85	106	15	91	5	101	217	41	24	...	...	...
FYZABAD.	Fyzabad ...	76	Fyzabad ...	Act II of 1916.	62,567	1	...	...	...	...	1	14	15	..	15	...	15	29	3	1	...	60·56	60·56
		77	Tanda ...		19,378	1	...	...	...	...	2	10	12	..	12	...	12	21	...	...	...	63	63
	Gonda	78	Gonda ...		12,567	1	...	..	...	1	...	10	11	1	10	1	10	24	...	3	...	56·6	56·6
		79	Balrampur ...		13,937	1	...	...	...	...	2	10	12	...	12	...	12	13	...	...	...	62·82	62·82

* Increase due to extension of boundaries.
† The board was authorised to elect a non-official chairman from the 29th November, 1918, prior to this there was a nominated official chairman.
‡ The seat of 1 elected member was vacant from the 27th September, 1918, to end of the year under report.

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March, 1919*—(concluded).

Name of division and district	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
FYZABAD—*(concluded).* Bahraich ...	80	Bahraich ...	Act II of 1916.	26,907	1	...	...	...	1	1	11	13	1	12	1	12	19	...	...	...	55·87	55·87	
Sultanpur ...	81	Sultanpur ...		9,519	1	...	...	...	...	..	11	11	...	11	...	11	20	5	...	...	40·42	48·42	
Partabgarh	82	Bela (Partabgarh).		6,300	...	...	1	...	...	...	9	9	...	9	...	9	14	1	...	...	58·60	58·60	
Bara Banki	83	Nawabganj (Bara Banki).		14,127	1	...	...	...	1	...	10	11	1	10	1	10	28	2	2	...	54·54	54·54	
		Divisional total ..	...	165,302	7	...	1	...	3	6	85	94	3	91	3	91	168	11	6	....	...	...	
		GRAND TOTAL...	...	2,966,668	62	...	2	19	62	88	865	1,015	81	934	72	943	1,752	157	137	...	...	...	

STATEMENT No. II.

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates and					
				Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.									
Dehra Dun	Dehra ...	1	73,308	94,009	...	7,436	...	...	...
	Mussooree ...	2	1,26,345	...	53,857	7,139	...	99,647	35,029
Saharanpur	Saharanpur ...	3	*31,192	94,660	2,593	...	...	...	...
	Hardwar Union	4	87,642	50,319	...	...	...	...	...
	Deoband ...	5	20,129	...	3,951	71	8,660	...	...
	Roorkee ...	6	9,049	...	9,874	22	2,638	...	...
Muzaffarnagar.	Muzaffarnagar....	7	12,234	...	10,014	267	15,141	...	...
	Kairana ...	8	4,168	...	...	...	...	...	...
Meerut	Meerut ...	9	*1,00,345	1,94,185	31,773	...	...	...	...
	Ghaziabad ...	10	‡14,295	...	3,780	...	464	21,660	...
	Hapur ...	11	†16,965	35,221	...	...	10,962	...	...
Bulandshahr	Bulandshahr ...	12	13,652	...	6,113	...	123	16,712	...
	Khurja ...	13	19,116	31,432	...	...	...	...	...
	Sikandrabad ...	14	†7,364	...	3,603	...	...	14,507	...
	Divisional total	...	5,35,804	4,99,826	1,25,558	14,935	37,988	1,52,526	35,029
AGRA.									
Aligarh	Koil (Aligarh)	15	77,531	1,29,278	...	...	1,116	...	...
	Hathras ...	16	25,249	39,304	...	997	12,802	...	...
	Atrauli ...	17	3,168	...	...	...	68	...	...
	Sikandra Rao...	18	7,562	...	...	...	39	...	...
Muttra	Muttra ...	19	66,958	97,670	...	...	197	...	24,448
	Brindaban ...	20	11,833	24,185	...	...	121	...	...

* Figures shown last
† Difference due to later
‡ Difference of 1 due to

taxes.									
Lighting rate.	Conservancy (including scavengering and latrine) rates.	Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Total rates and taxes.	Serial number of municipality.
11	12	13	13(*a*)	13(*b*)	13(*c*)	13(*d*)	13(*e*)	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	5,742	...	...	...	...	...	...	1,07,187	1
...	28,395	...	...	...	...	...	9,097	2,33,164	2
...	...	...	...	...	...	...	...	97,253	3
...	...	...	...	...	...	30,682	...	81,001	4
...	...	...	...	...	...	...	...	12,682	5
...	...	...	5,351	...	...	...	...	17,885	6
...	...	...	...	...	...	...	...	25,422	7
...	...	...	11,427	...	...	...	...	11,427	8
...	...	...	...	...	...	...	...	2,25,958	9
...	...	...	...	...	...	...	...	25,904	10
...	...	...	...	...	...	...	...	46,183	11
...	...	...	...	...	...	...	...	22,948	12
...	...	...	...	...	...	...	...	31,432	13
...	...	...	...	...	...	...	...	18,110	14
...	34,137	...	16,778	...	...	30,682	9,097	9,56,556	...
...	...	...	...	...	...	...	...	1,30,394	15
...	...	...	...	...	...	...	...	53,103	16
...	...	...	9,278	...	...	...	...	9,346	17
...	...	...	10,062	...	...	...	...	10,101	18
...	...	...	...	...	...	...	...	1,22,315	19
...	...	...	...	...	...	...	...	24,306	20

year were wrong.
adjustment.
compounding fractions.

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources— From licences for the sale of spirits and drugs.	From other sources— From other sources.	Total.
3	15	16	17	17(a)	18
	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,325	312	229	...	1,866
2	130	...	...	...	130
3	1,248	1,066	188	...	2,502
4	2,530	997	69	1,238	4,834
5	601	18	84	...	703
6	659	742	...	184	1,585
7	609	38	178	...	825
8	564	...	30	...	594
9	545	3,398	157	42	4,142
10	763	63	28	17	871
11	348	97	105	16	566
12	1,024	1,086	...	74	2,184
13	1,211	296	...	126	1,633
14	322	657	17	106	1,102
...	11,879	8,770	1,085	1,803	23,537
15	981	311	191	...	1,483
16	1,280	276	37	...	1,593
17	519	67	16	...	602
18	678	57	...	...	735
19	1,709	2,199	...	169	4,077
20	559	176	...	40	775

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* [rest houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
19	20	21	22	23	24	25	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
4,203	699	267	124	...	2,301	...	1
3,608	544	85	936	1,547	3,188	...	2
6,962	644	4,722	...	159	7,646	...	3
8,544	236	860	...	...	296	...	4
1,310	47	456	...	...	321	...	5
3,016	886	946	7	...	5,947	...	6
1,209	877	1,135	...	...	3,026	...	7
438	26	128	...	...	952	...	8
11,509	4,106	18,905	575	...	25,519	...	9
6,502	761	1,135	...	...	422	...	10
4,821	62	6,373	...	...	288	...	11
4,246	5,107	1,113	...	...	866	...	12
2,920	23	2,025	...	...	1,943	...	13
900	145	2,080	...	...	1,141	...	14
60,188	14,163	40,230	1,642	1,706	53,856	...	...
3,707	921	9,923	981	...	9,557	...	15
12,678	181	2,164	255	...	163	...	16
880	89	887	89	...	912	...	17
90	...	375	18	...	2,327	...	18
8,772	586	2,481	...	...	1,524	...	19
927	...	1,093	...	...	902	...	20

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	26(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,533	...	...	114	...	27,968
2	12,258	118	...	...	7,209	1,49,028
3	...	83	203	53	2,126	...
4	...	63	...	22	1,076	491
5	...	...	258	...	...	156
6	...	15	...	...	817	...
7	...	29	...	379	1,025	626
8	...	22	428	...	...	138
9	72,222	280	...	196	9,124	...
10	...	31	...	...	699	826
11	...	27	...	...	1,459	...
12	...	40	...	...	...	...
13	...	135	...	...	378	5
14	...	17	...	...	782	...
...	87,013	860	889	764	24,695	1,79,238
15	...	52	...	...	105	1,739
16	...	87	...	232	1,834	...
17	...	...	...	...	...	...
18	...	9	...	1	...	78
19	...	49	...	...	1,195	...
20	...	19	...	...	...	2,866

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
715	1	...	...	...	38,925	1
2,669	3,300	...	...	...	1,84,490	2
2,248	8,969	...	...	...	33,815	3
1,304	1,860	...	...	...	14,752	4
213	550	...	...	...	3,311	5
232	260	...	...	...	12,126	6
446	14	...	...	...	8,766	7
68	113	...	...	...	2,313	8
1,961	1,747	...	...	...	1,46,144	9
...	...	...	...	...	10,376	10
261	1,169	...	...	...	14,460	11
177	502	...	...	...	12,051	12
526	...	...	...	...	7,955	13
355	...	...	...	...	5,420	14
11,175	18,485	...	...	...	4,94,904	...
802	15,344	...	...	...	43,131	15
1,223	2,192	350	...	...	21,359	16
56	731	...	...	...	3,644	17
138	541	...	...	...	3,577	18
1,757	...	...	...	...	16,364	19
179	1,285	...	...	...	7,271	20

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	11,931	1,250	...	330	240	...	...
2	5,000	2,400	...	150	96	...	...
3	1,250	3,220	2,120	...	...	650	...
4	...	1,490	...	390	...	...	...
5	270	1,300	...	...	...	...	...
6	7,419	720	690	...	...	...	...
7	...	1,440	289	900	...	...	...
8	...	1,300	...	...	...	...	...
9	1,639	5,405	...	1,500	...	...	...
10	...	625	202	...	...	...	...
11	260	1,055	...	...	...	...	...
12	...	1,345	...	...	...	...	...
13	17,004	900	...	...	...	...	...
14	118	1,055	...	100	...	...	...
...	44,891	23,505	3,301	3,370	336	650	...
15	...	3,555	977	...	...	...	...
16	156	2,165	...	...	...	...	...
17	...	1,250	...	...	...	...	...
18	...	720	...	...	...	...	...
19	...	3,125	390	...	...	...	...
20	...	...	...	...	...	...	181

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
40	41	42	43	44	45	46	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	13,751	2,343	1,661	4,004	1,65,733	1
...	26,227	33,873	80,070	6,414	86,484	5,38,141	2
...	...	7,240	182	3,198	3,380	1,44,190	3
...	...	1,880	...	292	292	1,02,759	4
...	...	1,570	30	2,173	2,203	20,469	5
...	...	8,829	...	11,910	11,910	52,335	6
...	...	2,629	465	514	979	38,621	7
...	...	1,300	325	221	546	16,180	8
...	...	8,544	882	11,599	12,481	3,97,269	9
...	...	827	...	1,849	1,849	39,827	10
...	...	1,315	...	5,522	5,522	68,046	11
...	...	1,345	1,394	87	1,481	40,009	12
...	...	17,904	222	1,240	1,462	60,386	13
...	...	1,273	4	1,025	1,029	26,934	14
...	26,227	1,02,280	85,917	47,705	1,33,622	17,10,899	...
...	...	4,532	254	3,449	3,703	1,83,243	15
232	...	2,553	213	6,163	6,376	84,984	16
...	...	1,250	...	234	234	15,076	17
...	...	720	...	1,037	1,037	16,170	18
...	...	3,515	...	20,192	20,192	1,66,463	19
...	...	181	4	...	4	32,537	20

Serial number of municipality.	Extraordinary and debt.					
		Loans.			Advances.	
	Sale-proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	47	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	....	...	...	...	...	...
2	...	...	...	...	50	1,716
3	...	...	...	...	...	...
4	...	...	...	...	100	1,173
5		...	...	...	73	...
6	...	...	...	...	...	...
7	...	...	...	...	...	...
8	...	...	...	...	...	...
9	...	...	...	...	...	2,442
10	...	...	...	....	....	...
11	...	...	...	...	...	282
12	...	...	...	...	...	...
13	...	...	...	...	...	10,042
14	432	...	...	...	...	...
...	432	...	...	...	223	15,655
15	...	...	...	...	...	...
16	...	...	...	...	...	3,495
17	...	...	...	...	...	3,963
18	...	...	...	...	...	3,081
19	...	...	...	...	...	...
20	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31st March, 1919.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 14) per head of population.	Incidence of income (column 46) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
53	54	55	56	57	58	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
30	30	1,65,763	2,39,071	3 8 6	4 14 3	1	Dehra ...	Dehra Dun	Meerut.
25,538	27,304	5,65,445	6,91,790	13 6 3	30 14 3	2	Mussooree ...		
2,734	2,734	1,46,924	1,78,116	1 8 9	2 4 9	3	Saharanpur ...	Saharanpur	
9,130	10,403	1,13,162	2,00,804	2 13 0	3 9 0	4	Hardwar Union		
59	132	20,601	40,730	0 10 9	1 1 9	5	Deoband ...		
322	322	52,657	61,706	1 4 9	3 12 6	6	Roorkee ...		
...	...	38,621	50,855	1 1 3	1 10 3	7	Muzaffarnagar	Muzaffarnagar.	
...	...	16,180	20,348	0 11 3	1 0 0	8	Kairana ...		
...	2,442	3,99,711	5,00,056	1 15 0	3 6 6	9	Meerut ...	Meerut ...	
45	45	39,872	54,167	2 4 9	3 8 3	10	Ghaziabad ...		
588	870	68,916	85,881	2 6 6	3 8 9	11	Hapur ...		
...	...	40,009	53,661	1 3 0	2 1 0	12	Bulandshahr ...	Bulandshahr	
1	10,043	70,429	89,545	1 2 3	2 3 3	13	Khurja ...		
...	432	27,366	34,730	0 15 3	1 6 9	14	Sikandrabad ...		
38,447	54,757	17,65,656	23,01,460	2 7 9	4 6 6	...	Divisional total.		
...	...	1,83,243	2,60,774	1 15 6	2 12 3	15	Koil (Aligarh)	Aligarh ...	Agra.
...	3,495	88,479	1,13,728	1 6 6	2 3 9	16	Hathras ...		
...	3,963	19,039	22,207	0 9 6	0 15 3	17	Atrauli ...		
123	3,204	19,374	26,936	1 0 0	1 9 6	18	Sikandra Rao ...		
437	437	1,66,900	2,33,858	2 1 6	2 13 9	19	Muttra ...	Muttra ...	
...	...	32,537	44,370	1 4 9	1 12 9	20	Brindaban ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates					
				Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*). Agra ...	Agra ...	21	2,47,907	3,58,597	60,865	12,170	...	...	97,240
	Firozabad ...	22	2,478	...	...	324	63	6,289	...
Mainpuri ...	Mainpuri ...	23	5,342	...	...	...	100	...	...
Etah ...	Etah ...	24	4,053	...	...	47	260	...	...
	Soron ...	25	4,050	...	...	...	96	...	...
	Kasganj ...	26	9,907	29,222	...	133	926	...	...
	Jalesar ...	27	3,209	...	...	204	...	...	...
	Divisional total	...	4,69,247	6,78,256	60,865	13,875	15,788	6,289	1,21,688
ROHILKHAND. Bareilly ...	Bareilly ...	28	90,763	2,60,358	6,247	...	11,004	...	...
Bijnor ...	Bijnor ...	29	3,866	...	...	...	...	...	...
	Chandpur ...	30	5,023	...	...	253	484	...	...
	Dhampur ...	31	3,122	...	...	...	...	...	...
	Nagina ...	32	4,662	...	...	...	227	...	...
	Najibabad ...	33	2,948	...	...	...	330	...	...
Budaun ...	Budaun ...	34	21,158	58,901	135	...	518	...	...
	Ujhani ...	35	2,632	...	...	...	...	...	...
	Sahaswan ...	36	6,790	...	...	...	...	...	...
Moradabad ...	Moradabad ...	37	1,65,852	1,41,907	30,990	1,037	68	...	...
	Chandausi ...	38	18,071	47,998	...	930	561	14,087	...
	Amroha ...	39	5,548	...	...	...	...	...	...
	Sambhal ...	40	12,036	...	...	...	...	...	...
Shahjahanpur.	Shahjahanpur ...	41	11,050	92,630	1,012	504	1,071	...	...
	Tilhar ...	42	10,570	19,239	...	...	1,021	...	...

and taxes.

Lighting rate.	Conservancy (including scavengering and latrine) rates.	Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Total rates and taxes.	Serial number of municipality.
11	12	13	13(*a*)	13(*b*)	13(*c*)	13(*d*)	13(*e*)	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	7,190	...	...	...	...	...	...	5,36,062	21
...	...	...	16,694	...	...	...	...	23,370	22
...	...	...	12,040	...	...	...	...	12,140	23
...	...	...	11,047	...	...	...	...	11,354	24
...	...	...	10,539	...	...	...	...	10,635	25
...	...	...	....	....	...	...	...	30,281	26
...	...	...	10,949	...	...	...	...	11,153	27
...	7,190	...	80,609	...	...	...	...	9,84,560	...
...	...	...	...	...	...	...	...	2,77,609	28
...	...	...	13,823	...	...	...	...	13,823	29
...	...	...	7,091	...	...	...	...	7,828	30
...	...	...	9,383	...	...	...	...	9,383	31
...	...	..	18,960	...	...	...	...	19,187	32
...	...	...	18,429	...	...	...	...	18,759	33
...	...	...	...	...	...	...	...	59,554	34
...	...	...	9,361	...	...	...	...	9,361	35
...	...	...	10,311	...	...	...	...	10,311	36
...	2,781	...	...	...	...	...	...	1,76,783	37
...	...	...	...	...	...	...	...	63,576	38
...	...	...	33,043	...	...	...	...	33,043	39
...	...	...	30,313	...	...	...	...	30,313	40
...	...	...	...	...	...	...	...	95,217	41
...	...	...	...	...	...	...	...	20,260	42

Serial number of municipality.	Realizations under special Acts.				
			From other sources.		
	From pounds.	From hackney carriages.	From licences for the sale of spirits and drugs.	From other sources.	Total.
3	15	16	17	17(a)	18
	Rs.	Rs.	Rs.	Rs.	Rs.
21	3,696	1,296	431	383	5,806
22	703	192	36	...	931
23	853	205	...	111	1,169
24	1,123	...	34	...	1,157
25	914	...	10	...	924
26	1,047	96	34	...	1,177
27	1,250	...	31	...	1,281
...	15,312	4,875	820	703	21,710
28	1,372	2,721	...	477	4,570
29	530	...	65	...	595
30	382	...	...	42	424
31	640	...	66	...	706
32	898	...	...	...	898
33	2,848	...	74	...	2,922
34	1,003	509	...	79	1,591
35	972	...	...	...	972
36	1,295	...	37	...	1,332
37	1,558	1,427	...	113	3,098
38	712	155	443	6	1,316
39	505	121	65	45	736
40	1,019	72	...	56	1,147
41	1,063	1,177	392	...	2,632
42	789	74	...	45	908

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* [rest houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
19	20	21	22	23	24	25	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
51,456	208	4,227	688	...	3,967	...	21
744	1	501	...	...	1,782	...	22
1,336	...	934	...	...	641	...	23
4,660	589	844	...	..	987	...	24
1,906	231	1,653	17	...	517	...	25
2,133	14	4,262	...	...	694	...	26
1,170	74	359	...	...	373	...	27
90,459	2,894	29,753	2,048	...	24,346	...	...
24,800	4,410	16,547	19,383	...	23,145	...	28
2,769	511	794	...	...	43	...	29
1,167	24	302	...	...	358	...	30
1,058	42	538	...	...	51	...	31
961	34	488	...	...	372	...	32
1,674	197	563	...	...	430	...	33
24,575	1,031	4,812	...	...	1,493	...	34
844	18,036	661	...	...	4,223	...	35
5,976	71	1,555	...	...	387	...	36
7,514	1,700	21,836	...	...	1,399	...	37
3,605	189	1,121	...	...	370	...	38
875	524	631	65	...	826	...	39
1,134	42	1,250	...	...	920	...	40
1,333	716	9,363	1,021	...	45,990	...	41
4,505	...	3,355	...	...	396	...	42

Serial number of municipality.	Revenue derived from municipal property.					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	26(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	77,785	265	...	...	781	127
22	...	34	...	544	52	620
23	...	20	...	...	...	...
24	...	18	...	1,231	...	...
25	...	51	686	...	...	...
26	...	28	...	...	746	3,277
27	...	28	...	120	...	...
...	77,785	660	686	2,128	4,713	8,707
28	...	255	...	...	2,104	...
29	...	17	...	...	...	24
30	...	6	...	2	...	...
31	...	33	...	...	...	...
32	...	11	...	...	...	...
33	...	11	...	...	...	...
34	...	12	...	66	277	...
35	...	16	...	197	642	101
36	...	9	...	...	...	54
37	...	96	...	162	2,896	146
38	...	...	...	...	...	...
39	...	52	...	91	292	460
40	...	37	2	...	188	41
41	...	41	...	...	...	1
42	...	5	...	2,381	...	...

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,583	11,015	...	...	...	1,53,102	21
128	...	...	...	...	4,406	22
91	123	...	...	...	3,195	23
139	630	...	...	...	9,098	24
389	178	...	...	...	5,628	25
402	875	...	...	...	12,431	26
190	552	...	...	...	2,866	27
8,077	33,466	350	...	...	2,86,072	...
835	240	...	...	...	91,719	28
56	234	...	...	...	4,448	29
41	388	...	...	...	2,288	30
72	522	...	...	...	2,316	31
157	191	...	...	...	2,214	32
103	221	...	...	...	3,199	33
1,375	1,939	...	...	...	35,580	34
883	173	...	...	...	25,776	35
173	261	...	...	...	8,486	36
2,075	3,895	...	...	...	41,719	37
582	146	...	...	...	6,013	38
393	433	...	...	...	4,642	39
141	110	...	...	...	3,865	40
1,142	646	...	...	...	60,253	41
182	...	...	...	...	10,824	42

Serial number of municipality.	Grants and contributions (for general and special purposes): From Government: For general purposes.	From Government: For educational purposes.	From Government: For medical purposes.	From local funds: For general purposes.	From local funds: For educational purposes.	From local funds: For medical purposes.	From: For general purposes.
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	29,053	7,740	...	2,900	...	...	...
22	3,264	770	260	...	...	...	225
23	...	...	...	...	...	...	...
24	235	630	...	300	...	...	...
25	...	1,440	...	...	...	...	...
26	...	1,010	...	...	...	...	...
27	...	960	...	...	...	...	...
...	32,708	23,365	1,627	3,200	...	...	406
28	...	14,496	817	2,154	...	...	...
29	...	1,200	...	...	...	...	...
30	...	915	...	...	...	...	...
31	...	530	...	...	...	...	...
32	2,471	1,300	...	...	...	...	...
33	...	1,345	...	...	...	...	...
34	...	2,355	670	...	...	...	...
35	350	575	...	...	...	...	...
36	...	1,395	...	...	...	...	...
37	600	5,240	2,000	...	...	...	...
38	...	1,200	390	...	...	...	...
39	...	3,075	227	...	...	...	...
40	...	3,365	...	...	...	...	...
41	...	3,845	...	100	...	...	...
42	...	1,155	...	...	...	...	...

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
40	41	42	43	44	45	46	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	39,693	71,315	29,741	1,01,056	8,35,719	21
...	...	4,519	171	7,011	7,182	40,408	22
...	...	...	...	1,980	1,980	18,484	23
...	...	1,165	69	3,310	3,379	26,153	24
...	...	1,440	...	2,172	2,172	20,799	25
...	...	1,010	...	2,970	2,970	47,869	26
...	...	960	52	1,928	1,980	18,240	27
232	...	61,538	72,078	80,187	1,52,265	15,06,145	...
...	...	17,467	2,976	1,26,271	1,29,247	5,20,612	28
...	...	1,200	65	1,865	1,930	21,996	29
...	...	915	...	987	987	12,442	30
...	...	530	10	8,094	8,104	21,039	31
...	...	3,771	...	3,253	3,253	29,323	32
...	...	1,345	...	4,127	4,127	30,352	33
...	...	3,025	...	2,341	2,341	1,02,091	34
...	...	925	57	877	934	37,968	35
...	...	1,395	140	2,098	2,238	23,762	36
...	...	7,840	...	7,643	7,643	2,37,083	37
...	...	1,590	4	8,792	8,796	81,291	38
...	...	3,302	34	9,555	9,589	51,312	39
...	...	3,365	...	570	570	39,260	40
...	...	3,945	...	11,682	11,682	1,73,729	41
...	...	1,155	...	650	650	33,797	42

Serial number of municipality.	Extraordinary and debt.					
		Loans.			Advances.	
	Sale-proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	47	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	50,000	...	...	...	...	262
22	...	...	...	...	...	...
23	...	...	...	...	...	...
24	...	...	...	...	...	...
25	...	...	...	...	...	...
26	...	...	...	...	...	...
27	...	...	...	...	...	...
...	50,000	...	...	...	...	10,801
28	...	...	...	...	...	...
29	...	...	...	...	...	150
30	...	...	...	...	937	...
31	...	...	...	...	...	...
32	...	...	...	...	...	...
33	...	...	...	...	...	...
34	...	...	...	...	...	...
35	...	...	...	...	...	279
36	...	...	...	...	40	...
37	...	...	...	...	...	...
38	...	...	...	...	...	...
39	...	...	...	...	...	...
40	...	...	...	...	...	...
41	...	...	...	...	...	327
42	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31*st March,* 1919—(continued).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 14) per head of population.	Incidence of income (column 46) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
53	54	55	56	57	58	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
9,882	60,144	8,95,863	11,43,770	3 4 6	4 8 0	21	Agra ...	Agra ...	Agra—(*concluded*).
...	...	40,408	42,886	1 11 6	2 15 6	22	Firozabad ...		
...	...	18,484	23,826	0 11 3	1 2 3	23	Mainpuri ...	Mainpuri ...	
...	...	26,153	30,206	1 9 0	3 9 3	24	Etah ...	Etah ...	
...	...	20,799	24,849	0 8 6	0 13 6	25	Soron ...		
...	...	47,869	57,776	1 13 6	2 14 6	26	Kasganj ...		
15	15	18,255	21,464	0 13 6	1 6 0	27	Jalesar ...		
10,457	71,258	15,77,403	20,46,650	2 3 6	3 6 3	...	Divisional total.		
5,056	5,056	5,25,668	6,16,431	2 5 9	4 6 9	28	Bareilly ...	Bareilly ...	Rohilkhand.
149	299	22,295	26,161	0 12 9	1 3 0	29	Bijnor ...	Bijnor ...	
178	1,115	13,557	18,580	0 10 0	1 0 9	30	Chandpur ...		
...	...	21,039	24,161	1 3 9	2 12 6	31	Dhampur ...		
4	4	29,327	33,989	0 15 9	1 8 0	32	Nagina ...		
118	118	30,470	33,418	1 0 3	1 10 3	33	Najibabad ...		
...	...	1,02,091	1,23,249	1 9 0	2 10 9	34	Budaun ...	Budaun ...	
...	279	38,247	40,879	1 2 0	4 9 6	35	Ujhani ...		
...	40	23,802	30,592	0 9 3	1 5 0	36	Sahaswan ...		
...	...	2,37,083	4,02,935	2 3 9	2 14 9	37	Moradabad ...	Moradabad ...	
794	794	82,085	1,00,156	2 13 9	3 10 6	38	Chandausi ...		
215	215	51,527	57,075	0 12 6	1 3 3	39	Amroha ...		
395	395	39,655	51,691	0 10 9	0 13 9	40	Sambhal ...		
88	415	1,74,144	1,85,194	1 5 3	2 6 9	41	Shahjahanpur...	Shahjahanpur.	
6	6	33,803	44,373	1 1 6	1 13 3	42	Tilhar ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates an					
				Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water rate.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND—(*concluded*). Pilibhit ...	Pilibhit ...	43	16,583	43,095	...	...	2,157	...	...
	Bisalpur ...	44	5,980	...	...	...	...	...	...
	Divisional total	...	3,86,654	6,64,128	38,384	2,724	17,441	14,087	...
ALLAHABAD. Etawah ...	Etawah ...	45	23,495	84,035	...	145	873	...	...
Cawnpore ...	Cawnpore ...	46	7,08,206	27,032	91,973	36,808	...	...	1,56,610
Fatehpur ...	Fatehpur ...	47	13,350	...	...	153	...	...	...
Farrukhabad	Farrukhabad-*cum*-Fatehgarh.	48	26,054	61,698	...	2,194	4,214	...	...
Allahabad ...	Allahabad ...	49	4,73,042	2,59,583	76,343	9,937	1,911	...	1,39,353
	Divisional total	...	12,44,147	4,32,348	1,68,316	49,237	6,998	...	2,95,963
JHANSI. Banda ...	Banda ...	50	7,515	28,471	...	...	690	...	...
Jhansi ...	Jhansi ...	51	15,063	*83,722	5,771	895	750	...	6,937
	Lalitpur ...	52	6,741	...	...	...	1,302	...	...
	Mau ...	53	5,026	...	...	...	1,783	...	...
Jalaun ...	Orai ...	54	7,583	...	1,769	...	1,956	...	...
	Kalpi ...	55	2,858	...	...	...	2,010	...	...
	Kunch ...	56	4,816	...	1,815	...	1,497	...	...
	Divisional total	...	49,602	1,12,193	9,355	895	9,988	...	6,937
BENARES. Benares ...	Benares ...	57	88,469	3,18,131	47,125	9,338	...	...	1,42,436
Mirzapur ...	Mirzapur ...	58	30,758	1,24,678	...	...	...	...	...
Jaunpur ...	Jaunpur ...	59	11,121	55,636	5,026	515	768	275	...
Ghazipur ...	Ghazipur ...	60	18,016	38,436	...	18	165	...	...
Ballia ...	Ballia ...	61	11,995	...	...	...	...	...	...
	Divisional total	...	1,60,359	5,36,881	52,151	9,871	933	275	1,42,436

* The total net octroi receipts as shown by Jhansi in statement IV comes to Rs. 84,439. The difference of Rs. 717 is due to the fact that the income

taxes.

Lighting rate.	Conservancy (including scavengering and latrine) rates.	Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Total rates and taxes.	Serial number of municipality.
11	12	13	13(*a*)	13(*b*)	13(*c*)	13(*d*)	13(*e*)	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	45,252	43
...	...	...	7,630	...	...	...	...	7,630	44
...	2,781	...	1,58,344	...	...	...	...	8,97,889	...
...	240	...	...	...	...	...	...	85,293	45
...	3,442	...	...	5,18,187	78,808	...	...	9,12,860	46
...	...	...	10,823	...	...	...	...	10,976	47
...	...	...	...	...	...	...	...	68,106	48
...	3,940	...	...	...	...	...	...	4,91,067	49
...	7,622	...	10,823	5,18,187	78,808	...	...	15,68,302	...
...	...	...	...	...	...	...	...	29,161	50
...	...	...	...	...	...	...	...	98,075	51
...	...	...	6,341	...	...	...	...	7,643	52
...	...	...	8,686	...	...	...	...	10,469	53
...	...	...	4,713	...	...	...	...	8,438	54
...	...	...	2,155	...	...	...	...	4,165	55
...	...	...	7,714	...	...	...	...	11,026	56
...	...	...	29,609	...	...	...	...	1,68,977	...
...	...	...	...	...	...	30,222	...	5,47,252	57
...	...	...	...	...	...	...	...	1,24,678	58
...	...	...	...	...	...	...	...	62,220	59
...	...	...	...	...	...	...	...	38,619	60
...	...	...	12,773	...	...	...	...	12,773	61
...	....	...	12,773	...	...	30,222	...	7,85,542	...

of the 17th and 18th September, 1918, amounting to Rs. 774-4-3 was lost but Rs. 57-5, were

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	15	16	17	17(a)	18
	Rs.	Rs.	Rs.	Rs.	Rs.
43	1,702	451	...	221	2,374
44	592	...	...	...	592
...	17,880	6,707	1,142	1,084	26,813
45	3,011	394	238	...	3,643
46	6,670	1,658	323	...	8,651
47	1,377	334	...	88	1,799
48	2,068	532	...	98	2,698
49	1,536	9,675	140	...	11,351
...	14,662	12,593	701	186	28,142
50	1,164	...	...	290	1,454
51	2,227	1,424	...	...	3,651
52	2,071	44	291	...	2,406
53	1,141	...	...	...	1,141
54	3,013	...	74	...	3,087
55	1,927	...	140	...	2,067
56	1,369	...	96	...	1,465
...	12,912	1,468	601	290	15,271
57	1,967	2,437	815	...	5,219
58	1,800	975	...	376	3,151
59	184	722	...	450	1,356
60	611	157	166	...	934
61	525	235	...	242	1,002
...	5,087	4,526	981	1,068	11,662

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
19	20	21	22	23	24	25	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,496	2,085	4,646	...	...	26,964	...	43
1,622	...	604	...	...	737	...	44
88,908	29,612	69,066	20,469	...	1,08,104	...	...
1,009	521	753	...	...	9,574	...	45
1,10,805	8,633	3,201	252	...	7,949	...	46
571	103	154	327	...	332	...	47
6,780	429	7,932	...	...	5,075	...	48
1,01,452	2,348	4,987	15	...	9,438	...	49
2,20,617	12,034	17,027	594	...	32,368	...	...
4,579	1,829	298	...	...	111	...	50
6,529	812	1,385	653	...	4,612	...	51
10,242	894	382	258	...	2,377	...	52
3,268	100	1,042	147	...	28	...	53
2,112	...	186	1	...	289	...	54
6,208	44	76	115	...	233	...	55
2,916	8	186	80	...	3,079	...	56
35,854	3,687	3,555	1,254	...	10,729	...	...
12,409	21,441	2,723	2,794	...	39,579	...	57
6,761	815	728	50	...	2,556	...	58
3,926	30	1,107	109	...	3,472	...	59
8,918	55	1,389	103	...	1,062	...	60
5,882	339	161	...	...	347	...	61
37,896	22,680	6,108	3,056	...	47,016	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	26(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43	...	27	...	222	60	93
44	...	3	...	...	...	93
...	...	631	2	3,121	6,459	1,013
45	...	161	...	341	...	683
46	1,15,266	513	...	...	...	9,820
47	...	29	...	51	...	...
48	...	64	...	...	...	362
49	40,519	244	...	800	3,322	4,830
...	1,55,785	1,011	...	1,192	3,322	15,695
50	...	15	...	...	...	...
51	2,221	27	...	1,097	2,471	7,399
52	...	4	...	1,743	...	...
53	...	39	...	3,261	441	227
54	...	37	...	1,151	58	326
55	...	4	...	...	382	685
56	...	27	...	4,894	...	2,775
...	2,221	153	...	12,146	3,352	11,412
57	7,896	662	...	...	4,438	...
58	8,192	73	...	...	...	...
59	...	45	...	...	550	74
60	...	33	...	...	197	...
61	...	20	14,012	...	822	366
...	16,088	833	14,012	...	6,007	440

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,269	332	...	...	...	40,194	43
26	275	...	...	...	3,360	44
9,505	10,006	...	...	...	3,46,896	...
3,886	914	...	...	...	17,842	45
16,828	60,079	...	385	...	3,33,731	46
298	1,155	...	...	...	3,020	47
1,544	700	...	...	...	22,886	48
11,578	3,799	1,512	...	...	1,84,844	49
34,134	66,647	1,512	385	...	5,62,323	...
137	265	...	...	...	7,234	50
2,064	525	...	...	...	29,795	51
163	357	...	...	...	16,420	52
209	1,255	...	...	...	10,017	53
175	303	...	...	...	4,638	54
242	160	...	...	...	8,149	55
155	798	...	...	...	14,918	56
3,145	3,663	...	...	...	91,171	...
6,255	5,749	434	...	...	1,04,380	57
2,122	2,011	...	...	...	23,308	58
174	1,085	...	...	...	10,572	59
307	538	...	...	...	12,602	60
323	193	...	...	...	22,465	61
9,181	9,576	434	...	...	1,73,327	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43	390	1,540	...	...	...	...	...
44	...	...	...	...	...	...	...
...	3,811	43,531	4,104	2,254	...	...	...
45	6,133	2,835	553	...	...	...	150
46	4,00,000	6,440	4,444	1,702	...	...	...
47	...	1,540	100	...	...	...	...
48	...	3,125	982	...	...	...	...
49	67,285	8,601	2,800	...	...	...	...
...	4,73,418	22,541	8,879	1,702	...	...	150
50	390	1,250	...	...	...	...	...
51	2,682	3,075	1,000	...	...	...	...
52	...	675	...	...	...	48	...
53	...	675	...	163	...	...	...
54	...	575	...	90	...	...	...
55	...	675	...	...	...	...	...
56	303	1,060	...	...	...	...	...
...	3,375	7,985	1,000	253	...	48	...
57	50,000	12,076	5,274	...	...	...	...
58	380	1,440	...	2,000	...	...	...
59	21,040	1,585	...	...	...	...	...
60	20,000	1,200	...	...	...	...	...
61	56,467	960	...	...	...	...	...
...	1,47,887	17,261	5,274	2,000	...	...	...

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Serial number of municipality.
40	41	42	43	44	45	46	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	1,930	49	8,133	8,182	97,932	43
...	...	...	...	396	396	11,978	44
...	...	53,700	3,335	1,97,334	2,00,669	15,25,967	...
...	...	9,671	150	7,206	7,356	1,23,805	45
...	...	4,12,586	...	2,04,524	2,04,524	18,72,352	46
...	...	1,640	...	2,553	2,553	19,988	47
...	...	4,107	...	44,143	44,143	1,41,940	48
...	...	78,686	1,177	42,383	43,560	8,09,508	49
...	...	5,06,690	1,327	3,00,809	3,02,136	29,67,593	...
...	...	1,640	...	571	571	40,060	50
...	...	6,757	52	15	67	1,38,345	51
...	...	723	...	1,895	1,895	29,087	52
...	...	838	...	896	896	23,361	53
...	...	665	...	...	...	16,828	54
...	...	675	...	...	...	15,056	55
...	...	1,363	...	...	...	28,772	56
...	...	12,661	52	3,377	3,429	2,91,509	...
912	...	68,262	10,947	88,301	99,248	8,24,361	57
...	...	3,820	...	3,207	3,207	1,58,164	58
...	...	22,625	...	1,566	1,566	98,339	59
...	...	21,200	48	14,267	14,315	87,670	60
...	...	57,427	8,827	2	8,829	1,02,496	61
912	...	1,73,334	19,822	1,07,343	1,27,165	12,71,030	...

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	47	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43	...	...	...	...	...	...
44	...	...	...	...	...	...
...	...	...	...	...	977	756
45	...	...	...	...	100	...
46	...	...	...	...	...	651
47	...	...	...	...	100	...
48	...	...	...	...	...	...
49	4,835	...	...	...	...	...
...	4,835	...	...	...	200	651
50	8,227	...	...	...	...	808
51	...	...	...	...	10	...
52	...	...	...	...	...	...
53	...	...	...	...	...	...
54	...	...	...	...	...	800
55	2,000	...	...	...	...	...
56	...	...	...	...	...	3,500
...	10,227	...	...	...	10	5,108
57	...	50,000	...	...	...	...
58	...	...	...	...	...	175
59	...	...	...	...	...	...
60	...	...	...	...	...	...
61	...	...	...	...	...	...
...	...	50,000	...	...	...	175

of Agra and Oudh during the year ending the 31st March, 1919—(continued).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 14) per head of population.	Incidence of income (column 46) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
53	54	55	56	57	58	8	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				ROHILKHAND—*(concluded).*
149	149	98,081	1,14,664	1 7 0	3 1 9	43	Pilibhit ...	Pilibhit ...	
25	25	12,003	17,983	0 12 0	1 3 0	44	Bisalpur ...		
7,177	8,910	15,34,877	19,21,531	1 8 9	2 10 0	...	Divisional total.		
...	100	1,23,905	1,47,400	1 13 9	2 11 9	45	Etawah ...	Etawah ...	ALLAHABAD.
4,357	5,008	18,77,360	25,85,566	5 4 0	10 12 3	46	Cawnpore ...	Cawnpore ...	
110	210	20,198	33,548	0 10 3	1 3 0	47	Fatehpur ...	Fatehpur ...	
930	930	1,42,870	1,68,924	1 3 3	2 8 3	48	Farrukhabad-*cum*-Fatehgarh.	Farrukhabad	
75,876	80,711	8,90,219	13,63,261	3 1 3	5 1 0	49	Allahabad ...	Allahabad ...	
81,273	86,959	30,54,552	42,98,699	3 2 9	6 0 0	...	Divisional total.		
...	9,035	49,095	56,610	1 6 3	2 5 3	50	Banda ...	Banda ...	JHANSI.
1,164	1,174	1,39,519	1,54,582	1 8 0	2 3 0	51	Jhansi ...	Jhansi ...	
...	...	29,087	35,828	0 9 9	2 5 6	52	Lalitpur ...		
...	...	23,361	28,387	0 13 0	1 12 9	53	Mau ...		
...	800	17,628	25,211	0 14 9	1 13 0	54	Orai ...	Jalaun ...	
...	2,000	17,056	19,914	0 6 3	1 6 9	55	Kalpi ...		
93	3,593	32,365	37,181	0 10 9	1 12 0	56	Kunch ...		
1,257	16,602	3,08,111	3,57,713	1 3 3	2 1 0	...	Divisional total.		
...	50,000	8,74,361	9,62,830	2 11 9	4 2 0	57	Benares ...	Benares ...	BENARES.
350	525	1,58,689	1,89,447	2 4 0	2 13 9	58	Mirzapur ...	Mirzapur ...	
4,159	4,159	1,02,498	1,13,619	1 14 3	2 15 9	59	Jaunpur ...	Jaunpur ...	
863	863	88,533	1,06,549	1 11 9	3 14 9	60	Ghazipur ...	Ghazipur ...	
...	...	1,02,496	1,14,491	0 12 3	5 9 9	61	Ballia ...	Ballia ...	
5,372	55,547	13,26,577	14,86,936	2 6 6	3 13 9	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates and taxes—					
					Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water rate.
1		2	3	4	5	6	7	8	9	10
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur	Gorakhpur ...	62	25,958	95,168	...	1,296	553	...	...
	Azamgarh...	Azamgarh ...	63	8,542	...	...	2,096	12,622	...	...
		Divisional total	...	34,500	95,168	...	3,392	13,175	...	...
KUMAUN.	Almora ...	Almora ...	64	44,837	...	4,074	52	...	15,088	...
	Naini Tal...	Naini Tal ...	65	72,435	...	44,080	2,092	...	46,905	32,470
		Kashipur ...	66	5,856	...	...	10	...	5,158	...
		Divisional total	...	1,23,128	...	48,154	2,154	...	67,151	32,470
LUCKNOW.	Lucknow ...	Lucknow ...	67	5,94,438	5,69,238	...	13,900	4,195	2,128	94,464
	Unao ...	Unao ...	68	1,382	...	5,727	333	4,208	...	...
	Rae Bareli	Rae Bareli ...	69	4,810	28,709	...	476	503	...	...
	Sitapur ...	Sitapur ...	70	12,358	...	9,817	784	3,974	...	...
		Khairabad ...	71	5,691	...	...	...	168	...	...
	Hardoi ...	Hardoi ...	72	5,064	...	614	...	8,780	...	...
		Shahabad ...	73	15,633	...	1,385	...	4,706	...	...
		Sandila ...	74	12,435	...	...	...	1,200	...	...
	Kheri ...	Lakhimpur ...	75	22,347	...	4,590	178	9,960	7,413	...
		Divisional total	....	6,74,158	5,97,947	22,133	15,671	37,694	9,541	94,464

Lighting rate.	Conservancy (including scavenging and latrine rates).	Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Total rates and taxes.	Serial number of municipality.
11	12	13	13(*a*)	13(*b*)	13(*c*)	13(*d*)	13(*e*)	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	97,017	62
...	...	...	7,300	...	...	...	...	22,018	63
...	...	...	7,300	...	...	...	...	1,19,035	...
...	2,578	...	...	...	...	...	...	21,792	64
...	38,806	971	...	...	...	...	...	1,65,324	65
...	...	...	6,308	...	...	...	...	11,476	66
...	41,384	971	6,308	...	...	...	...	1,98,592	...
...	...	...	...	...	...	...	...	6,83,925	67
...	146	...	...	...	...	...	...	10,414	68
...	...	...	...	...	...	...	...	29,688	69
...	...	...	1,948	...	...	...	...	16,523	70
...	...	...	9,391	...	...	...	...	9,559	71
...	...	...	...	...	...	...	...	9,394	72
...	...	...	...	...	...	...	...	6,091	73
...	417	...	11,327	...	...	...	...	12,944	74
...	405	...	...	...	...	...	...	22,546	75
...	968	...	22,666	...	...	...	...	8,01,084	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	15.	16	17	17(a)	18
	Rs.	Rs.	Rs.	Rs.	Rs.
62	1,141	943	149	...	2,233
63	507	198	101	97	903
...	1,648	1,141	250	97	3,136
64	77	...	68	...	145
65	58	...	142	149	349
66	3,656	...	47	...	3,703
...	3,791	...	257	149	4,197
67	2,258	12,283	...	309	14,850
68	1,328	225	...	33	1,586
69	1,413	143	132	...	1,688
70	1,251	589	269	...	2,109
71	681	49	26	...	756
72	1,515	419	140	...	2,074
73	870	43	90	...	1,003
74	795	101	74	...	970
75	1,412	83	...	252	1,747
...	11,523	13,935	731	594	26,783

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
19	20	21	22	23	24	25	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
12,469	1,551	2,574	...	...	4,823	...	62
526	118	418	32	....	2,929	...	63
12,995	1,669	2,992	32	....	7,752	...	...
2,046	...	7	...	...	852	...	64
10,086	908	78	124	...	10,340	...	65
300	160	1,616	137	...	1,140	...	66
12,432	1,068	1,701	261	...	12,332	...	...
29,546	2,033	38,252	12,895	420	13,042	...	67
272	19	335	...	...	1,978	...	68
275	1,745	639	...	...	3,946	...	69
20,593	1,404	398	...	...	2,004	...	70
2,571	130	721	...	...	785	...	71
2,923	1,537	1,568	...	...	2,046	...	72
9,108	...	3,581	...	...	1,380	...	73
3,847	...	541	5	...	306	...	74
7,874	627	475	...	...	1,269	...	75
77,009	7,495	46,510	12,900	420	26,756	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	26(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
62	...	128	...	...	142	...
63	...	118	...	...	471	...
...	...	246	...	...	613	...
64	200	3	...	...	...	356
65	15,047	62	...	1,508	443	400
66	...	5	...	...	...	750
...	15,247	70	...	1,508	443	1,506
67	1,26,584	848	...	...	1,039	486
68	...	36	...	399	613	281
69	...	73	...	...	585	543
70	...	86	...	681	566	825
71	...	42	...	...	...	...
72	...	27	...	...	418	...
73	...	9	...	2,042	118	80
74	...	28	...	...	...	...
75	...	23	192	...	95	...
...	1,26,584	1,172	192	3,122	3,434	2,215

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
895	3,967	...	...	...	26,549	62
365	875	...	...	...	5,852	63
1,260	4,842	...	...	...	32,401	...
21	11	...	...	...	3,496	64
1,141	...	...	...	...	40,137	65
73	...	...	...	...	4,181	66
1,235	11	...	...	...	47,814	...
12,192	26,077	...	...	...	2,63,414	67
935	...	...	...	...	4,868	68
613	...	...	...	...	8,419	69
544	420	...	...	...	27,521	70
93	35	...	...	...	4,377	71
661	65	...	...	...	9,245	72
225	...	...	...	...	16,543	73
111	223	...	...	...	5,061	74
148	597	...	...	...	11,300	75
15,522	27,417	...	...	...	3,50,748	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes or sanitary purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
62	20,633	2,690	...	70	...	...	...
63	20,000	625	...	...	...	...	...
...	40,633	3,315	...	70	...	...	...
64	...	530	...	...	...	...	318
65	63,973	...	...	...	...	...	2,500
66	...	770	...	...	...	500	...
...	63,973	1,300	...	...	...	500	2,818
67	1,17,636	18,662	400	...	...	3,080	2,645
68	20,000	675	300	...	...	...	17
69	390	915	...	...	...	...	...
70	...	1,105	275	400	...	...	24
71	...	865	...	...	...	180	...
72	6,017	770	...	...	...	39	...
73	...	1,345	490	...	...	616	...
74	...	960	...	...	...	...	...
75	...	575	390	...	...	...	...
...	1,44,043	25,872	1,855	400	...	3,915	2,686

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Serial number of municipality.
40	41	42	43	44	45	46	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	23,393	...	24,951	24,951	1,74,143	62
...	...	20,625	195	17,959	18,154	67,552	63
...	...	44,018	195	42,910	43,105	2,41,695	...
...	...	848	53	7,216	7,269	33,550	64
...	...	66,473	3,194	15,294	18,488	2,90,771	65
...	1,000	2,270	...	11,667	11,667	33,297	66
...	1,000	69,591	3,247	34,177	37,424	3,57,618	...
...	...	1,42,423	14,218	2,46,091	2,60,309	13,64,921	67
...	...	20,992	...	2,744	2,744	40,604	68
...	...	1,305	1,119	832	1,951	43,051	69
...	...	1,804	...	6,702	6,702	54,659	70
...	...	1,045	...	1,024	1,024	16,761	71
...	...	6,826	...	5,505	5,505	33,044	72
...	...	2,451	...	1,452	1,452	27,540	73
...	...	960	...	448	448	20,383	74
...	...	965	41	4,677	4,718	41,276	75
...	...	1,78,771	15,378	2,69,475	2,84,853	16,42,239	...

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	47	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
62	...	...	...	...	1,325	...
63	...	...	...	...	...	...
...	...	...	...	...	1,325	...
64	...	...	...	...	...	...
65	...	...	...	...	1,045	...
66	...	...	...	...	4	249
...	...	...	...	...	1,049	249
67	...	45,000	...	...	...	90
68	...	...	...	...	...	...
69	...	...	...	...	...	116
70	...	...	...	...	...	...
71	...	...	...	...	...	...
72	...	...	...	...	...	...
73	...	...	...	...	110	...
74	...	...	...	...	...	...
75	...	...	...	...	...	...
...	...	45,000	...	...	110	206

of Agra and Oudh during the year ending the 31*st March*, 1919—(continued).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 14) per head of population.	Incidence of income (column 46) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
53	54	55	56	57	58	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
2,142	3,467	1,77,610	2,03,568	2 0 0	3 9 6	62	Gorakhpur ...	Gorakhpur...	Gorakhpur.
...	...	67,552	76,094	1 14 6	5 13 6	63	Azamgarh ...	Azamgarh...	
2,142	3,467	2,45,162	2,79,662	1 15 9	4 0 6	...	Divisional total.		
...	...	33,550	78,387	2 13 3	3 6 9	64	Almora ...	Almora ...	Kumaun.
15,059	16,104	3,06,875	3,79,310	9 13 6	17 5 0	65	Naini Tal ...	Naini Tal ...	
228	481	33,778	39,634	0 14 6	1 11 3	66	Kashipur ...		
15,287	16,585	3,74,203	4,97,331	13 9 3	22 7 0	...	Divisional total.		
2,950	48,040	14,12,961	20,07,399	2 12 9	5 10 9	67	Lucknow ...	Lucknow ...	Lucknow.
[illegible]	...	40,604	41,986	0 14 0	3 7 0	68	Unao ...	Unao ...	
	116	43,167	47,977	1 11 6	2 7 9	69	Rae Bareli ...	Rae Bareli...	
	899	55,558	67,916	0 13 6	2 12 9	70	Sitapur ...	Sitapur ...	
	4	16,765	22,456	0 12 0	1 5 0	71	Khairabad ...		
	.	33,044	38,103	0 11 0	2 6 3	72	Hardoi ...	Hardoi ...	
	10	27,650	43,283	0 5 0	1 8 0	73	Shahabad ...		
	.	20,383	32,818	0 14 0	1 6 0	74	Sandila ...		
	.	41,276	63,623	2 0 0	3 10 0	75	Lakhimpur ...	Kheri ...	
	49,169	16,91,408	23,65,566	2 6 0	5 0 0	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates and taxes: Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD. Fyzabad ...	Fyzabad ...	76	75,714	74,803	...	...	638	...	...
	Tanda ...	77	2,405	...	...	...	...	...	...
Gonda ...	Gonda ...	78	8,486	19,064	...	...	...	...	...
	Balrampur ...	79	712	...	...	...	9,126	...	...
Bahraich ...	Bahraich ...	80	13,714	32,741	...	...	...	...	...
Sultanpur ...	Sultanpur ...	81	8,813	...	4,720	...	6,110	...	...
Partabgarh ...	Bela (Partabgarh).	82	9,566	...	...	595	...	...	...
Bara Banki...	Nawabganj (Bara Banki).	83	3,041	...	...	122	44	...	...
	Divisional total	...	1,22,451	1,26,608	4,720	718	15,918	...	...
	GRAND TOTAL, 1918-1919.		*38,00,050	37,43,355	5,29,636	1,13,472	1,55,923	2,49,869	7,28,987
	Grand total, 1917-1918.	...	*39,58,508*	*35,30,277*	*4,95,158*	*1,10,415*	*1,62,958*	*2,15,5*	

* The difference between the closing balance of 1917-18 and the opening balance of 1918-19 is due to later adjustments in balances of 1917-18 of certain municipalities in the Meerut division.

Lighting rate.	Conservancy (including scavengering and latrine) rates.	Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Total rates and taxes.	Serial number of municipality.
11	12	13	13(*a*)	13(*b*)	13(*c*)	13(*d*)	13(*e*)	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	15,459	...	90,900	76
...	...	...	8,937	...	...	...	...	8,937	77
...	...	...	...	...	...	...	...	19,064	78
...	...	...	...	...	...	...	...	9,126	79
...	...	...	1,698	...	...	...	...	34,439	80
...	...	...	...	...	...	...	...	10,830	81
...	...	...	7,383	...	...	...	...	7,978	82
...	144	...	9,753	...	...	...	...	10,064	83
...	144	...	27,771	...	...	15,459	...	1,91,338	...
...	94,226	971	3,72,981	5,18,187	78,808	76,363	9,097	66,71,875	
...	*86,114*	*955*	*3,62,871*	*5,84,841*	*90,543*	*77,805*	*7,852*	*63,32,799*	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	15	16	17	17(a)	18
	Rs.	Rs.	Rs.	Rs.	Rs.
76	2,010	1,165	203	...	3,378
77	326	35	29	27	417
78	640	203	...	...	843
79	1,913	47	...	...	1,960
80	3,335	490	...	85	3,910
81	1,013	1,047	48	440	2,548
82	577	862	139	...	1,578
83	370	275	226	...	871
...	10,184	4,124	645	552	15,505
	1,04,878	58,139	7,213	6,526	1,76,756
...	*81,177*	*57,674*	*5,845*	*4,650*	*1,49,355*

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
19	20	21	22	23	24	25	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,177	66	5,886	67	...	7,975	...	76
1,421	128	2,209	...	...	820	...	77
9,342	656	1,074	30	...	1,512	...	78
150	...	321	40	...	120	...	79
1,622	1,245	3,681	181	...	1,024	...	80
4,778	767	346	...	...	239	...	81
1,356	289	853	103	...	2,109	...	82
6,395	....	674	146	...	3,528	...	83
27,241	3,151	15,044	567	...	17,327	...	...
6,63,599	98,453	2,31,986	42,823	2,126	3,40,586	...	
6,13,693	*70,702*	*2,29,242*	*41,600*	*1,767*	*3,12,766*	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	26(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
76	...	21	2,733	118	1,032	97
77	...	20	...	...	24	...
78	...	54	...	...	...	...
79	...	1	...	...	...	...
80	...	11	...	...	160	...
81	...	46	...	406	...	...
82	...	25	...	99	...	...
83	...	16	...	...	57	3,484
...	...	203	2,733	623	1,273	3,581
...	4,80,723	5,839	18,514	24,604	54,311	2,23,807
...	*3,61,489*	*4,966*	*20,594*	*20,209*	*53,061*	*1,81,653*

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,615	5,116	...	...	...	26,903	76
174	...	...	...	...	4,805	77
267	346	...	...	...	13,281	78
48	...	...	...	...	680	79
726	112	...	...	...	8,762	80
451	...	...	...	...	7,033	81
450	110	...	...	...	5,394	82
496	...	...	...	...	14,896	83
4,327	5,684	...	...	...	81,754	...
97,561	1,79,797	2,296	385	...	24,67,410	...
86,100	*88,880*	*1,862*	*385*	...	*20,88,970*	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
76	36,020	2,645	...	...	...	...	...
77	...	1,345	428	200	...	...	...
78	...	625	...	....	...	...	...
79	...	915	...	...	...	...	2,500
80	260	1,685	1,000	...	...	...	...
81	...	575	...	260	...	...	...
82	...	530	200	...	...	...	...
a 83	242	770	...	...	...	...	...
...	36,522	9,090	1,628	460	...	...	2,500
...	9,91,261	1,77,765	27,668	13,709	336	5,113	8,560
...	*9,60,638*	*1,78,373*	*15,270*	*14,515*	*6,416*	*878*	*10,813*

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
40	41	42	43	44	45	46	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	38,665	...	12,746	12,746	1,72,592	76
...	...	1,973	...	6,324	6,324	22,456	77
...	...	625	190	550	740	34,553	78
...	...	3,415	...	346	346	15,527	79
...	...	2,945	...	25,984	25,984	76,040	80
...	...	835	...	471	471	21,717	81
...	...	730	...	470	470	16,150	82
...	...	1,012	...	10	10	26,853	83
...	...	50,200	190	46,901	47,091	3,85,888	...
1,144	27,227	12,52,783	2,01,541	11,30,218	13,31,759	1,19,00,583	...
1,070	*180*	*11,88,153*	*1,56,568*	*4,76,588*	*6,33,156*	*1,03,92,433*	...

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	47	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
76	...	...	...	...	...	...
77	...	...	...	...	...	...
78	...	...	...	...	...	...
79	...	...	...	...	...	...
80	...	...	...	...	...	...
81	...	...	...	...	...	...
82	...	...	...	...	...	...
83	...	...	...	...	...	...
...	...	...	...	...	...	...
...	65,494	95,000	...	...	3,894	33,601
...	*1,543*	*7,03,261*	...	...	*4,464*	*14,945*

Provinces of Agra and Oudh during the year ending the 31*st March*, 1919—(concluded).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 14) per head of population.	Incidence of income (column 46) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
53	54	55	56	57	58	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
...	...	1,72,592	2,48,306	1 9 3	2 15 9	76	Fyzabad ...	Fyzabad ...	FYZABAD.
...	...	22,456	24,861	0 7 3	1 2 6	77	Tanda ...		
2,708	2,708	37,261	45,747	1 8 3	2 12 0	78	Gonda ...	Gonda ...	
...	...	15,527	16,239	0 10 6	1 1 9	79	Balrampur ...		
...	...	76,040	89,754	1 4 6	2 13 5	80	Bahraich ...	Bahraich ...	
...	...	21,717	30,530	1 2 3	2 4 6	81	Sultanpur ...	Sultanpur ...	
...	...	16,150	25,716	1 4 3	2 9 0	82	Bela (Partabgarh).	Partabgarh	
...	...	26,853	29,894	0 14 9	1 11 3	83	Nawabganj (Bara Banki).	Bara Banki	
2,708	2,708	3,88,596	5,11,047	1 1 6	2 2 9	...	Divisional total.		
1,07,973	3,65,962	1,22,66,545	1,60,66,595	2 3 0	4 0 0	...	GRAND TOTAL, 1918-1919.		
1,33,237	*8,57,450*	*1,12,49,883*	*1,52,08,391*	*2 2 0*	*3 8 0*	...	*Grand total, 1917-1918.*		

STATEMENT No. III.

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.										
Dehra Dun...	Dehra ...	1	7,328	9,939	...	...	51	...	...	17,318
	Mussooree ...	2	12,374	5,039	8,464	12	2,313	157	...	28,359
Saharanpur	Saharanpur ...	3	6,862	10,180	...	1,914	89	...	...	19,045
	Hardwar Union	4	6,204	6,259	...	...	44	...	...	12,507
	Deoband ...	5	2,677	525	...	...	43	...	...	3,248
	Roorkee ...	6	2,679	1,128	...	1,501	652	...	...	5,960
Muzaffarnagar.	Muzaffarnagar	7	3,822	1,656	...	...	214	...	...	5,692
	Kairana ...	8	1,708	514	...	...	...	...	...	2,222
Meerut ...	Meerut ...	9	15,184	33,262	...	...	134	...	...	48,580
	Ghaziabad ...	10	3,371	383	4,032	...	20	...	...	7,806
	Hapur ...	11	5,134	5,136	...	...	50	...	...	10,320
Bulandshahr	Bulandshahr ...	12	3,445	511	1,499	...	...	...	...	5,455
	Khurja ...	13	3,508	4,067	...	189	2	...	...	7,766
	Sikandrabad ...	14	2,845	231	2,550	...	2	...	...	5,628
	Divisional total	...	77,141	78,830	16,545	3,616	3,617	157	...	1,79,906
AGRA.										
Aligarh ...	Koil (Aligarh)	15	9,498	7,696	...	226	30	69	...	17,519
	Hathras ...	16	5,420	6,345	...	...	58	...	...	11,823
	Atrauli ...	17	1,907	802	...	...	...	...	...	2,709
	Sikandra Rao ...	18	2,087	552	...	...	366	...	...	3,005
Muttra ...	Muttra ...	19	6,473	7,912	...	71	87	219	...	14,762
	Brindaban ...	20	3,112	2,921	...	...	...	374	...	6,407

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	*18,126	...	...	18,126	421	4,459	1
...	*78,173	...	...	78,173	25,229	29,216	2
...	17,983	50	...	18,033	...	...	3
...	6,466	...	...	6,466	...	...	4
...	2,761	...	...	2,761	...	...	5
...	4,059	...	...	4,059	...	78	6
6	3,992	...	100	4,098	...	...	7
...	2,073	...	...	2,073	...	8	8
721	16,194	...	121	17,036	1,999	34,024	9
...	4,363	...	...	4,363	...	82	10
...	6,771	...	...	6,771	...	352	11
...	3,833	...	64	3,897	...	118	12
...	5,298	...	...	5,298	1,332	168	13
...	3,339	...	...	3,339	...	...	14
727	1,73,431	50	285	1,74,493	28,981	68,505	...
454	12,110	...	147	12,711	621	685	15
...	5,758	...	...	5,758	...	...	16
...	1,652	...	...	1,652	...	94	17
...	1,434	...	...	1,434	...	...	18
...	9,286	...	356	9,642	3,459	27,105	19
...	4,121	...	14	4,135	...	...	20

Serial number of municipality.	Public health and							
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	52,742	311	21,062	2,745	3,717	...	243	1,675
2	20,651	344	37,508	9,641	35,165	...	370	...
3	...	945	45,371	3,763	6,803	2,121	572	...
4	...	993	15,751	720	3,730	...	302	484
5	...	676	9,111	684	469	96	149	...
6	796	234	8,838	755	707	...	231	5,669
7	1,801	501	11,233	629	1,796	...	140	...
8	...	73	4,045	267	644	...	307	...
9	318	13,902	36,730	6,751	5,605	837	466	267
10	...	1,502	3,976	471	698	226	174	190
11	1,996	1,171	12,534	622	701	171	209	...
12	...	2,211	4,585	660	1,352	...	204	...
13	179	17,284	8,332	1,363	920	200	364	1
14	...	...	5,437	728	1,146	...	291	1,925
...	78,483	40,147	2,24,513	29,799	63,453	3,651	4,022	10,211
15	4,279	2,964	30,688	2,892	5,138	...	550	1,499
16	...	395	20,040	816	1,848	...	189	414
17	...	...	3,947	...	421	...	144	...
18	...	16	3,472	...	268	...	156	230
19	1,269	5,754	25,193	4,030	2,829	2,791	484	3
20	...	317	10,947	530	1,199	...	183	...

convenience—*(continued)*.

Markets and slaughter houses.	Pounds.	Dâk bungalows and sarais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,217	558	...	24	...	332	434	...	1
9,174	56	...	3,518	...	...	4,336	4,874	2
929	528	79	880	1,418	315	2,333	238	3
201	1,842	108	497	300	...	2,279	2,422	4
...	171	87	...	...	231	315	84	5
320	200	...	598	120	130	700	407	6
552	215	...	2,601	...	167	372	538	7
369	226	...	101	...	15	...	141	8
673	255	54	5,378	180	400	6,261	1,183	9
426	158	319	99	...	...	288	68	10
109	197	86	822	60	175	1,130	437	11
286	150	...	849	...	...	313	270	12
563	144	...	155	...	62	644	160	13
296	252	...	529	...	234	485	525	14
15,115	4,952	733	16,051	2,078	2,061	19,890	11,347	...
2,451	199	...	1,794	...	131	2,810	450	15
305	233	...	754	...	201	943	...	16
101	188	...	84	...	12	358	404	17
371	136	...	161	...	...	410	1,401	18
296	224	...	11,937	1,425	192	1,553	9,372	19
154	87	112	...	...	250	774	2,682	20

Serial number of municipality.	Public health and convenience —*(concluded)*.			Public instruction.					
	Public works— *(concluded)*.		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.	Total.
	Roads.	Stores.							
3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	14,838	...	1,04,778	6,007	...	...	...	50	6,057
2	40,617	...	2,20,699	5,335	1,154	...	790	...	7,279
3	10,349	...	76,644	...	...	...	11,732	370	12,102
4	7,991	195	37,815	...	2,399	...	5,043	...	7,442
5	...	...	12,073	542	...	...	2,128	...	2,670
6	781	47	20,611	1,245	...	...	2,575	...	3,820
7	2,773	...	23,318	3,306	85	...	...	...	3,391
8	326	..	6,522	...	29	...	1,630	...	1,659
9	10,948	429	1,26,660	28,238	...	...	...	1,754	29,992
10	3,186	....	11,863	...	...	...	2,172	50	2,222
11	6,316	26	27,114	5,555	...	...	...	50	5,605
12	3,565	...	14,563	1,798	...	...	700	...	2,498
13	5,422	...	37,293	1,170	...	...	2,237	...	3,407
14	1,898	...	13,746	2,465	83	...	600	...	3,148
...	1,09,010	697	7,33,699	55,661	3,750	...	29,607	2,274	91,292
15	24,916	...	82,067	12,792	42	...	...	720	13,554
16	11,722	76	38,236	6,454	18	...	916	...	7,388
17	928	...	6,681	1,658	21	...	610	...	2,289
18	1,136	...	7,757	1,324	310	...	...	100	1,734
19	1,036	25	98,977	5,101	...	...	9,250	300	14,651
20	1,449	...	18,684	...	...	...	60	120	180

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	...	9,434	...	2,429	2,230	346	1
6,252	...	49,962	...	52,092	4,414	589	2
...	...	...	...	427	3,161	76	3
...	...	...	...	...	1,099	22	4
...	...	...	...	30	179	17	5
100	...	...	...	...	440	235	6
1,100	...	...	...	...	611	61	7
100	...	...	...	...	396	305	8
69,887	...	12,031	...	...	3,305	107	9
...	...	...	...	...	84	57	10
...	...	1,046	...	...	328	954	11
...	...	...	...	935	263	100	12
...	...	3,155	...	...	938	78	13
...	...	...	...	...	456	1,123	14
78,439	...	75,628	...	55,913	17,904	4,070	...
2,750	...	...	...	...	2,458	836	15
120	...	2,888	...	...	1,750	390	16
...	...	...	...	...	278	...	17
...	...	...	...	...	317	4	18
1,050	...	5,537	...	...	1,334	187	19
...	...	...	...	...	459	158	20

Serial number of municipality.	Miscellaneous—*(concluded)*.					
	Other items—*(concluded)*.					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	633	720	960	...	2,452	7,341
2	3,053	...	1,097	...	786	9,939
3	1,140	1,357	117	116	2,359	8,326
4	753	780	57	29,743	164	32,618
5	121	323	...	59	1,262	1,961
6	219	185	...	...	10,808	11,887
7	248	24	64	...	495	1,503
8	123	43	3	590	85	1,545
9	2,672	320	...	982	16,940	24,326
10	437	94	48	...	986	1,706
11	542	53	212	...	7,403	9,492
12	218	207	120	...	2,267	3,175
13	383	597	18	...	372	2,386
14	192	152	50	...	2,194	4,167
...	10,734	4,855	2,746	31,490	48,573	1,20,372
15	1,455	181	145	...	745	5,820
16	947	400	350	...	1,449	5,286
17	137	117	...	75	433	1,040
18	80	...	57	...	786	1,244
19	995	517	134	308	18,688	22,163
20	207	...	60	187	4,010	5,081

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
19,204	1,66,483	4,000	7,494	...	16,592	1
1,11,993	4,52,755	...	...	...	70,413	2
8,753	1,34,577	15,000	...	...	...	3
32,618	96,848	15,000	...	...	...	4
1,991	22,743	...	...	...	...	5
11,887	46,437	...	...	...	...	6
1,503	39,102	...	...	...	...	7
1,545	14,121	800	...	...	...	8
36,357	3,28,512	20,000	...	...	31,121	9
1,706	27,960	6,000	...	...	...	10
10,538	60,348	4,000	...	...	1,262	11
4,110	30,523	10,000	...	...	...	12
5,541	59,305	11,000	...	...	4,157	13
4,167	30,028	...	...	...	...	14
2,51,913	15,09,742	85,800	7,494	...	1,23,545	...
5,820	1,34,421	65,000	...	...	...	15
8,174	71,499	25,000	...	...	5,520	16
1,040	14,371	1,000	...	...	...	17
1,244	15,174	1,008	...	...	...	18
27,700	1,66,782	...	...	...	5,429	19
5,081	34,487	...	...	...	...	20

Serial number of municipality	Extraordinary and debt—*(concluded)*.				Total disbursements.	
	Advances.		Deposits.	Total.		Deposits.
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	200	28,286	1,94,769	...
2	...	55	6,458	76,926	5,29,681	25,796
3	...	...	280	15,280	1,49,857	4,450
4	42	338	...	15,380	1,12,228	15,455
5	73	...	...	73	22,816	13,599
6	...	...	545	545	46,982	702
7	...	...	...	...	39,102	...
8	...	...	2,350	3,150	17,271	283
9	...	3,109	5,568	59,798	3,88,310	8,644
10	...	47	558	6,605	34,565	45
11	...	...	...	5,262	65,610	2,010
12	...	...	1,996	11,996	42,519	...
13	...	...	754	15,911	75,216	1,601
14	...	...	90	90	30,118	...
...	115	3,549	18,799	2,39,302	17,49,044	72,585
15	300	...	...	65,300	1,99,721	...
16	50	...	...	30,570	1,02,069	...
17	...	4,121	...	5,121	19,492	...
18	...	1,812	...	2,820	17,994	...
19	...	...	624	6,053	1,72,835	1,259
20	...	...	...	...	34,487	...

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
44,302	44,302	2,39,071	395	20,120	*47,021	1	Dehra ...	Dehra Dun	MEERUT.
1,36,313	1,62,109	6,91,790	923	50,000	*13,58,813	2	Mussooree ...		
23,809	28,259	1,78,116	3,336	2,52,100	...	3	Saharanpur ...	Saharanpur	
73,121	88,576	2,00,804	557	52,400	...	4	Hardwar Union		
4,315	17,914	40,730	73	13,278	...	5	Deoband ...		
14,022	14,724	61,706	90	7,015	...	6	Roorkee ...		
11,753	11,753	50,855	62	1,000	...	7	Muzaffarnagar...	Muzaffarnagar.	
2,794	3,077	20,348	85	2,300	...	8	Kairana ...		
1,03,102	1,11,746	5,00,056	1,800	60,600	2,77,308	9	Meerut ...	Meerut ...	
19,557	19,602	54,167	55	15,745	...	10	Ghaziabad ...		
18,261	20,271	85,881	300	20,100	25,208	11	Hapur ...		
11,142	11,142	53,661	65	15,000	...	12	Bulandshahr ...	Bulandshahr	
12,728	14,329	89,545	650	11,000	75,765	13	Khurja ...		
4,612	4,612	34,730	100	17,000	...	14	Sikandrabad ...		
4,79,831	5,52,416	23,01,460	8,491	5,37,658	17,84,115	...	Divisional total.		
61,053	61,053	2,60,774	2,500	4,02,300	...	15	Koil (Aligarh)	Aligarh ...	AGRA.
11,659	11,659	1,13,728	957	64,600	68,468	16	Hathras ...		
2,715	2,715	22,207	350	19,580	...	17	Atrauli ...		
8,942	8,942	26,936	50	6,508	...	18	Sikandra Rao ...		
59,764	61,023	2,33,858	1,320	...	1,34,535	19	Muttra ...	Muttra ...	
9,883	9,883	44,370	300	21,500	...	20	Brindaban ...		

* During the year the balances of three loans of the Dehra board on account of the electric scheme were taken over by the Mussooree board. This reduced the loan liability of the Dehra Board by Rs. 3,56,137 at the close of the year and increased the Mussooree liability by a similar sum.

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.		Name of municipality.	Serial number of municipality.	General administration and collection charges.							
				General administration, office establishment, inspection, honorary magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1		2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*).	Agra ...	Agra ...	21	32,498	36,128	...	840	14,327	1,564	56	85,413
		Firozabad ...	22	3,243	869	1,142	...	11	...	...	5,265
	Mainpuri ...	Mainpuri ...	23	1,699	1,066	...	...	79	...	...	2,844
	Etah ...	Etah ...	24	2,181	1,031	...	...	...	...	...	3,212
		Soron ...	25	1,760	582	...	...	114	...	...	2,456
		Kasganj ...	26	2,838	2,867	...	...	...	...	...	5,705
		Jalesar ...	27	1,738	644	...	...	...	...	...	2,382
		Divisional total ...	...	74,454	69,415	1,142	1,137	15,072	2,226	56	1,63,502
ROHILKHAND.	Bareilly ...	Bareilly ...	28	22,966	22,883	...	283	306	160	...	46,598
	Bijnor ...	Bijnor ...	29	2,347	1,049	...	...	8	30	...	3,434
		Chandpur ...	30	1,951	1,223	...	...	...	...	...	3,174
		Dhampur ...	31	1,425	905	...	...	7	...	...	2,337
		Nagina ...	32	1,918	762	...	...	79	...	...	2,759
		Najibabad ...	33	3,099	1,098	...	...	144	...	...	4,341
	Budaun ...	Budaun ...	34	8,108	8,395	...	...	23	...	...	16,526
		Ujhani ...	35	2,620	638	...	...	...	...	...	3,258
		Sahaswan ...	36	2,596	574	...	...	...	...	...	3,170
	Moradabad ...	Moradabad ...	37	9,246	12,454	...	...	82	...	...	21,782
		Chandausi ...	38	5,297	3,711	490	...	...	36	...	9,534
		Amroha ...	39	4,049	1,322	...	...	1	...	...	5,372
		Sambhal ...	40	2,541	1,639	...	...	313	...	...	4,493
	Shahjahanpur	Shahjahanpur...	41	8,401	12,865	...	...	4	...	...	21,270
		Tilhar ...	42	3,527	3,677	...	70	...	...	...	7,274
	Pilibhit ...	Pilibhit ...	43	5,709	5,929	...	21	33	...	...	11,692
		Bisalpur ...	44	764	390	...	...	...	...	...	1,154
		Divisional total ...	...	86,564	79,514	490	374	1,000	226	...	1,68,168

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
305	24,150	...	...	24,455	50,000	1,00,647	21
...	2,920	...	...	2,920	3,264	482	22
...	2,403	...	...	2,403	...	...	23
...	4,448	...	...	4,448	...	233	24
...	2,510	...	1	2,511	...	...	25
...	7,363	...	...	7,363	...	...	26
...	2,173	...	3	2,176	...	283	27
759	80,328	...	521	81,608	57,344	1,29,529	...
...	35,810	...	5	35,815	608	973	28
19	2,823	...	...	2,842	...	151	29
...	1,504	...	...	1,504	...	156	30
...	1,322	...	...	1,322	...	235	31
...	2,405	...	...	2,405	...	...	32
...	4,749	...	...	4,749	...	283	33
...	11,419	...	...	11,419	...	876	34
...	1,088	...	...	1,088	...	...	35
...	2,124	...	107	2,231	...	289	36
...	18,170	...	...	18,170	...	712	37
...	5,352	...	...	5,352	...	1,451	38
...	7,112	...	...	7,112	...	101	39
...	6,323	...	...	6,323	...	...	40
...	16,704	...	...	16,704	...	100	41
...	3,790	...	...	3,790	...	...	42
...	8,089	...	...	8,089	51	82	43
...	1,754	...	...	1,754	...	...	44
19	1,30,538	...	112	1,30,669	659	5,409	...

Serial number of municipality.	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	14,680	16,954	1,14,287	9,112	10,374	12,153	1,182	7,197
22	28	3,210	5,182	577	616	...	327	106
23	...	...	5,247	...	790	131	128	...
24	878	30	5,312	...	1,921	...	175	...
25	753	492	5,404	...	775	...	152	...
26	835	413	7,874	...	807	...	249	232
27	173	231	5,618	...	500	...	152	76
...	22,895	31,076	2,43,211	17,957	27,486	15,075	4,071	9,757
28	7,702	2,492	60,623	5,479	9,090	...	886	3,447
29	...	47	7,185	...	706	...	152	...
30	...	229	2,468	...	515	...	151	...
31	...	63	3,496	...	335	...	183	...
32	1,115	346	5,665	597	685	...	211	43
33	317	307	6,156	...	863	...	306	...
34	1,605	3,312	15,497	1,288	5,470	...	315	89
35	...	...	2,970	...	577	...	174	...
36	...	464	5,077	120	1,322	...	158	...
37	...	3,010	48,076	1,508	5,206	...	739	3,623
38	...	...	10,426	746	1,400	34	309	150
39	...	208	11,056	1,089	1,305	...	327	...
40	...	2,202	8,922	553	1,005	...	280	...
41	671	929	30,537	2,824	6,474	...	527	...
42	1,726	570	9,122	...	2,124	212	171	...
43	415	299	23,485	827	1,947	...	224	...
44	...	...	2,785	23	125	...	134	506
...	13,551	14,478	2,53,546	15,054	39,149	246	5,247	7,858

convenience—(*continued*).

Markets and slaughter houses.	Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,267	1,474	...	2,502	...	1,143	5,025	8,654	21
549	201	...	38	...	200	422	1,070	22
...	96	73	...	...	...	...	...	23
244	173	...	1,666	...	95	...	343	24
50	224	...	1,195	...	12	327	100	25
1,714	213	...	204	...	...	839	561	26
50	199	76	9	...	22	264	89	27
9,552	3,647	261	20,344	1,425	2,258	13,725	25,126	...
3,000	71	30	6,855	...	278	7,743	2,392	28
15	192	262	365	...	...	408	8	29
12	106	...	...	...	24	...	...	30
31	164	...	111	...	...	...	53	31
93	198	...	100	...	...	303	92	32
349	217	...	666	...	...	487	180	33
1,723	436	...	3,214	...	503	1,604	2,010	34
6,505	184	...	349	...	...	402	883	35
1,599	185	126	99	...	...	379	31	36
922	533	882	3,287	...	160	1,240	593	37
1,640	222	297	1,426	60	72	1,407	2,547	38
455	232	...	393	...	129	535	127	39
527	256	...	173	...	109	682	579	40
6,498	197	268	2,902	...	325	3,749	124	41
160	134	...	432	35	...	446	484	42
1,581	488	...	797	...	509	1,497	...	43
1	179	...	...	...	...	120	50	44
25,111	3,994	1,865	21,169	95	2,109	21,002	10,153	...

Serial number of municipality.	Public health and convenience —(*concluded*).			Public Instruction.					
	Public works—(*concluded*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.	Total.
	Roads.	Stores.							
3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	1,12,980	2,372	4,74,003	21,434	...	...	9,945	56	31,435
22	2,616	...	18,888	1,691	...	...	...	...	1,691
23	692	...	7,157	1,924	...	...	180	...	2,104
24	1,875	...	12,945	556	...	...	1,200	20	1,776
25	1,236	...	10,720	824	235	...	1,685	...	2,744
26	2,777	...	16,718	518	...	...	2,285	20	2,823
27	13	...	7,755	1,963	72	...	...	20	2,055
...	1,63,376	2,473	8,00,588	56,239	698	...	26,131	1,356	84,424
28	50,555	6,611	1,68,835	62,745	8,414	2,913	7,066	1,492	82,630
29	2,001	...	11,492	2,343	772	...	100	120	3,335
30	659	...	4,320	1,594	375	...	...	20	1,989
31	728	...	5,399	1,498	...	...	495	2	1,995
32	1,681	...	11,129	2,496	...	...	...	10	2,506
33	3,031	...	13,162	4,294	48	...	...	5	4,347
34	11,952	4	49,898	840	150	...	6,863	...	7,853
35	2,437	...	14,481	50	...	...	1,684	...	1,734
36	2,862	...	12,711	50	36	...	2,309	...	2,395
37	34,235	...	1,04,726	11,081	...	...	3,767	245	15,093
38	4,365	...	26,552	3,816	76	...	1,276	50	5,218
39	4,664	...	20,621	3,063	96	...	3,512	...	6,671
40	6,236	...	21,524	2,743	484	...	4,496	...	7,723
41	22,016	...	78,141	12,677	914	562	3,757	...	17,910
42	2,055	...	17,671	...	...	...	3,890	...	3,890
43	14,384	303	46,889	75	...	...	14,517	720	15,312
44	1,619	3	5,545	...	...	...	1,400	...	1,400
...	1,65,480	6,921	6,13,096	1,09,365	11,365	3,475	55,132	2,664	1,82,001

Contributions.	Miscellaneous.							
	Interest on loans.				Other items.			
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.	Na
42	43	44	45	46	47	47(a)	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
35,363	...	51,455	...	88,659	6,433	4,852	21	A
...	...	...	...	...	619	42	22	F
...	...	...	...	...	99	...	23	M
...	...	...	...	70	118	...	24	E
10	...	...	...	...	469	...	25	S
...	...	...	...	...	1,035	258	26	P
...	...	...	...	48	159	79	27	J
39,293	...	59,880	...	88,777	15,528	6,806	...	I
12,000	...	5,647	...	3,000	7,286	792	28	I
...	...	...	...	...	641	1	29	I
110	...	...	...	...	183	131	30	C
...	...	...	...	...	374	...	31	I
232	...	938	...	...	461	100	32	I
237	...	...	...	...	1,015	92	33	
...	...	1,359	...	...	653	370	34	I
60	...	656	...	...	190	...	35	I
...	...	...	...	140	197	...	36	I
...	...	13,933	...	...	2,977	528	37	
...	...	2,557	...	...	929	12	38	
212	...	...	...	...	611	114	39	
...	...	...	...	...	880	68	40	
2,200	...	...	...	...	1,472	513	41	
...	...	...	...	...	298	17	42	
...	...	980	...	...	1,903	224	43	
...	...	...	...	...	40	...	44	
15,051	...	26,070	...	3,140	20,110	2,962	...	

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	4,730	2,911	2,165	208	24,008	45,307
22	319	116	39	200	6,823	8,158
23	28	39	...	...	1,072	1,238
24	193	34	...	...	3,438	3,783
25	69	28	33	304	1,305	2,208
26	92	8	...	...	2,534	3,927
27	67	78	99	200	1,598	2,280
...	9,319	4,429	3,082	1,482	66,889	1,07,535
28	3,870	1,080	...	...	1,33,700	1,46,728
29	262	60	16	...	1,400	2,380
30	154	61	...	...	1,055	1,584
31	87	...	20	...	488	969
32	46	...	94	...	3,077	3,778
33	336	202	...	...	1,571	3,216
34	1,391	65	491	...	1,016	3,986
35	107	151	...	...	690	1,138
36	119	1	...	...	1,258	1,575
37	2,458	907	956	...	2,337	10,163
38	964	77	77	...	7,720	9,779
39	342	...	...	...	6,676	7,743
40	186	2	23	...	689	1,848
41	2,483	63	91	...	6,494	11,116
42	298	43	28	...	...	684
43	719	61	46	...	5,245	8,198
44	18	...	...	...	163	221
...	13,840	2,773	1,842	...	1,73,579	2,15,106

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,85,421	8,36,090	...	1,00,000	...	98,096	21
8,158	36,922	...	...	...	...	22
1,238	15,746	...	...	...	...	23
3,853	26,234	...	...	...	...	24
2,208	20,649	...	...	...	...	25
3,927	36,536	...	2,015	...	...	26
2,328	16,696	504	...	...	...	27
2,56,192	14,25,607	92,512	1,02,015	...	1,09,045	...
1,55,375	5,01,253	10,000	...	...	18,998	28
2,380	23,483	400	...	...	...	29
1,584	12,681	3,000	...	...	...	30
969	12,022	6,999	...	...	...	31
4,716	23,747	504	...	...	2,016	32
3,216	30,052	2,000	...	...	...	33
5,345	91,041	...	...	...	2,297	34
1,794	22,415	2,215	...	...	3,056	35
1,715	22,222	...	...	...	...	36
24,096	1,83,867	1,28,000	...	...	21,307	37
12,336	58,992	5,000	...	...	6,219	38
7,743	47,731	2,000	...	...	...	39
1,848	41,911	1,000	...	...	...	40
11,116	1,47,341	13,000	...	...	...	41
684	33,309	3,875	...	...	...	42
9,178	91,160	...	...	...	3,484	43
221	10,074	...	...	...	...	44
2,44,316	13,53,301	1,77,993	...	...	57,377	...

Serial number of municipality.	Extraordinary and debt,—(*concluded*).				Total disbursements.	
	Advances.		Deposits.	Total.		Deposits.
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	...	3,235	6,775	2,08,106	10,44,196	26,197
22	...	...	...	...	26,922	...
23	...	...	...	...	15,746	...
24	...	...	...	...	26,234	...
25	...	...	193	193	20,842	...
26	...	...	...	2,015	38,551	...
27	...	48	...	552	17,248	15
...	350	9,216	7,592	3,20,730	17,46,337	27,471
28	245	...	1,620	30,863	5,32,116	2,479
29	...	123	249	772	24,255	...
30	...	...	...	3,000	15,681	178
31	...	...	...	6,999	19,021	...
32	...	...	104	2,624	26,371	...
33	...	...	82	2,082	32,134	...
34	...	...	...	2,297	93,338	...
35	...	...	165	5,436	27,851	...
36	40	1,440	...	1,480	23,702	...
37	...	...	1,194	1,50,501	3,34,368	...
38	...	412	554	12,185	71,177	280
39	...	...	...	2,000	49,731	216
40	...	...	...	1,000	42,911	395
41	...	...	520	13,520	1,60,861	3,215
42	...	...	46	3,921	37,230	...
43	...	689	333	4,506	95,666	...
44	...	...	...	...	10,074	...
...	285	2,664	4,867	2,43,186	15,96,487	6,763

Provinces of Agra and Oudh during the year ending the 31*st March*, 1919—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
73,377	99,574	11,43,770	5,300	4,68,264	9,92,733	21	Agra ...	Agra ...	Agra—(*concluded*).
5,964	5,964	42,886	200	...	...	22	Firozabad ...		
8,080	8,080	23,826	45	3,500	...	23	Mainpuri ...	Mainpuri ...	
3,972	3,972	30,206	50	12,000	...	24	Etah ...	Etah ...	
4,007	4,007	24,849	30	14,800	...	25	Soron ...		
19,225	19,225	57,776	100	43,002	...	26	Kasganj ...		
4,201	4,216	21,464	82	13,887	...	27	Jalesar ...		
2,72,842	3,00,313	20,46,650	11,284	10,69,941	11,95,536	...	Divisional total.		
81,836	84,315	6,16,431	2,605	30,000	1,22,181	28	Bareilly ...	Bareilly ...	Rohilkhand.
1,906	1,906	26,161	58	4,000	...	29	Bijnor ...	Bijnor ...	
2,721	2,899	18,580	54	8,000	...	30	Chandpur ...		
5,140	5,140	24,161	50	14,014	...	31	Dhampur ...		
7,618	7,618	33,989	100	6,045	20,907	32	Nagina ...		
1,284	1,284	33,418	61	9,530	...	33	Najibabad ...		
29,911	29,911	1,23,249	20	32,693	32,273	34	Budaun ...	Budaun ...	
13,028	13,028	40,879	70	4,518	14,089	35	Ujhani ...		
6,890	6,890	30,592	40	4,500	...	36	Sahaswan ...		
68,567	68,567	4,02,935	1,245	1,97,380	3,32,960	37	Moradabad ...	Moradabad	
28,699	28,979	1,00,156	1,173	8,999	59,491	38	Chandausi ...		
7,128	7,344	57,075	205	13,188	...	39	Amroha ...		
8,385	8,780	51,691	60	8,000	...	40	Sambhal ...		
21,118	24,333	1,85,194	3,521	30,413	...	41	Shahjahanpur ...	Shahjahanpur	
7,143	7,143	44,373	1,080	12,687	...	42	Tilhar ...		
18,998	18,998	1,14,664	1,270	18,600	21,850	43	Pilibhit ...	Pilibhit ...	
7,909	7,909	17,983	80	5,000	...	44	Bisalpur ...		
3,18,281	3,25,044	19,21,531	11,692	4,07,567	6,03,751	...	Divisional total.		

STATEMENT NO. III.—*Statement showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD. Etawah ...	Etawah ...	45	6,601	4,818	...	...	26	...	...	11,445
Cawnpore ...	Cawnpore ...	46	41,340	29,163	...	434	21,568	612	...	93,117
Fatehpur ...	Fatehpur ...	47	1,889	1,022	...	...	102	...	...	3,013
Farrukhab ad	Fatehgarh-*cum*-Farrukhabad.	48	3,678	7,118	...	...	190	...	...	10,986
Allahabad ...	Allahabad ...	49	34,097	27,534	...	...	1,858	...	415	63,904
	Divisional total	...	87,605	69,655	...	434	23,744	612	415	1,82,465
JHANSI. Banda ...	Banda ...	50	4,090	3,971	...	...	76	...	...	8,137
Jhansi ...	Jhansi ...	51	9,604	9,071	...	...	44	...	...	18,719
	Lalitpur ...	52	2,411	461	...	...	...	60	...	2,932
	Mau ...	53	1,635	399	...	...	26	...	...	2,060
Jalaun ...	Orai ...	54	1,180	299	...	...	62	...	...	1,541
	Kalpi ...	55	2,224	320	...	1	...	...	...	2,545
	Kunch ...	56	1,717	429	...	...	...	...	...	2,146
	Divisional total	...	22,861	14,950	...	1	208	60	...	38,080
BENARES. Benares ...	Benares ...	57	21,807	29,203	...	1,060	966	...	...	53,036
Mirzapur ...	Mirzapur ...	58	5,717	7,349	...	...	94	344	...	13,504
Jaunpur ...	Jaunpur ...	59	4,843	6,674	...	...	18	...	...	11,535
Ghazipur ...	Ghazipur ...	60	3,283	3,733	...	...	...	...	...	7,016
Ballia ...	Ballia ...	61	3,071	587	...	...	16	...	...	3,674
	Divisional total	...	38,721	47,546	...	1,060	1,094	344	...	88,765
GORAKHPUR. Gorakhpur...	Gorakhpur ...	62	9,626	7,732	...	...	15	...	...	17,373
Azamgarh...	Azamgarh ...	63	3,214	827	...	...	566	...	...	4,607
	Divisional total	...	12,840	8,559	...	...	581	...	...	21,980
KUMAUN. Almora ...	Almora ...	64	635	811	4,464	...	48	...	...	5,958
Naini Tal...	Naini Tal ...	65	8,441	1,044	4,897	112	231	...	...	14,725
	Kashipur ...	66	1,791	356	920	...	220	...	...	3,287
	Divisional total	...	10,867	2,211	10,281	112	499	...	...	23,970

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
253	6,222	...	...	6,475	6,133	301	45
3,289	69,787	...	...	73,076	18,250	1,72,476	46
...	2,147	...	...	2,147	1,622	...	47
...	10,864	...	...	10,864	...	...	48
1,546	26,696	...	...	28,242	60,933	1,40,900	49
5,088	1,15,716	...	...	1,20,804	86,938	3,13,677	...
...	5,033	...	...	5,033	...	1,232	50
...	5,848	...	...	5,848	4,466	12,916	51
...	2,735	7	3	2,745	...	51	52
...	2,121	...	...	2,121	...	400	53
...	1,860	...	...	1,860	...	51	54
...	1,462	...	...	1,462	42	302	55
...	1,745	...	...	1,745	...	149	56
...	20,804	7	3	20,814	4,508	15,101	...
...	34,783	...	296	35,079	14,697	1,37,586	57
3,377	9,502	...	249	13,128	5,942	5,804	58
...	5,798	...	49	5,847	...	...	59
...	4,272	...	...	4,272	...	545	60
...	1,845	...	...	1,845	870	...	61
3,377	56,200	...	594	60,171	21,509	1,43,935	...
...	10,608	...	...	10,608	...	...	62
61	6,819	...	...	6,880	...	13	63
61	17,427	...	...	17,488	...	13	...
...	1,783	...	...	1,783	2,178	586	64
...	11,098	...	...	11,098	8,618	52,548	65
...	2,676	...	...	2,676	...	90	66
...	15,557	...	...	15,557	10,796	53,224	...

Serial number of municipality.	Public health and Drainage. Capital outlay.	Drainage. Establishment, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	...	...	30,935	1,386	1,865	...	327	...
46	81,340	24,030	1,51,337	13,704	26,238	...	1,625	1,24,377
47	...	...	5,478	...	576	...	179	257
48	...	1,267	25,494	2,890	4,043	49	398	114
49	1,14,157	30,139	1,19,031	10,223	16,520	64	1,582	597
...	1,95,497	55,445	3,32,275	28,213	49,242	113	4,111	1,25,345
50	...	786	12,387	753	2,120	...	354	...
51	645	273	45,455	955	2,164	1,394	250	79
52	1,361	310	6,938	2	660	...	149	26
53	307	510	4,985	563	796	...	120	119
54	...	258	3,967	...	534	...	233	356
55	...	45	4,080	...	288	...	307	130
56	...	675	5,181	525	1,308	...	176	...
...	2,313	2,857	82,993	2,798	7,870	1,394	1,589	716
57	34,976	19,774	90,683	9,666	7,908	...	1,468	987
58	1,094	195	29,195	1,132	4,540	...	426	...
59	...	4,979	27,074	766	1,400	...	467	6,272
60	1,608	3,096	10,756	494	2,455	...	389	461
61	...	165	4,747	324	60	...	167	12.558
...	37,678	28,209	1,62,455	12,382	16,363	...	2,917	20,278
62	...	...	32,696	1,244	4,024	43	504	14,216
63	...	59	9,998	551	1,300	...	176	4,572
...	...	59	42,694	1,795	5,324	43	680	18,788
64	9,543	1	6,312	...	870	...	177	...
65	8,895	9,955	28,659	4,915	5,579	...	418	1,322
66	...	718	4,054	334	1,600	820	380	423
...	18,438	10,674	39,025	5,249	8,049	820	975	1,745

convenience—(*continued*).

Markets and slaughter-houses.	Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.	N
						Establishment.	Buildings.		
27	28	29	30	31	32	33	34	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
582	432	...	1,435	...	290	2,371	8,949	45	T
6,686	4,709	...	7,688	...	3,271	23,856	9,724	46	C
225	169	...	262	...	...	507	650	47	F
465	355	564	2,389	60	242	857	489	48	F
5,120	428	...	1,840	...	781	14,278	2,674	49	A
13,078	6,093	564	13,614	60	4,584	41,869	22,486	...	
199	175	2	832	...	163	691	802	50	I
1,136	483	...	3,037	624	211	867	183	51	J
1,332	192	...	1,183	...	60	192	...	52	I
407	121	...	...	...	...	142	105	53	M
3,561	232	33	2	...	130	42	150	54	C
40	158	...	74	...	160	178	165	55	I
148	146	...	...	...	64	239	362	56	I
6,823	1,507	35	5,128	624	788	2,351	1,767	...	I
2,303	1,477	...	2,606	...	1,702	24,899	5,405	57	F
1,037	202	10	689	...	316	3,505	1,597	58	M
281	104	434	848	...	...	1,339	1,036	59	J
698	372	...	536	...	...	996	4,537	60	C
150	221	...	227	...	24	430	497	61	F
4,469	2,376	444	4,906	...	2,042	31,169	13,072	...	I
1,191	412	...	698	120	889	3,109	309	62	G
704	370	130	267	120	180	359	193	63	A
1,895	782	130	965	240	1,069	3,468	502	...	I
3	...	...	...	...	144	570	...	64	A
3,447	32	95	374	4,621	...	3,069	1,205	65	M
...	276	818	60	...	35	...	1,201	66	K
3,450	308	913	434	4,621	179	3,639	2,406	...	I

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.					
	Public works—*concluded*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.	Total.
	Roads.	Stores.							
3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	20,804	...	75,810	289	2,245	1,213	8,135	...	11,882
46	1,26,881	...	7,96,192	59,174	1,420	1,191	1,585	680	64,050
47	436	...	10,361	...	74	...	2,640	25	2,739
48	20,110	600	60,395	8,037	...	...	...	25	8,062
49	38,097	295	5,57,669	34,964	226	4,238	2,265	...	41,693
...	2,06,328	895	15,00,427	1,02,464	3,965	6,642	14,625	730	1,28,426
50	3,690	...	24,186	2,076	...	...	2,400	...	4,476
51	6,371	161	81,670	8,905	2,534	...	...	...	11,439
52	1,393	...	13,849	2,373	578	...	300	...	3,251
53	1,114	19	9,708	2,160	145	...	...	...	2,305
54	673	...	10,222	1,405	24	...	...	25	1,454
55	3,020	...	8,995	2,044	125	...	...	...	2,169
56	3,731	...	12,704	2,888	139	...	...	...	3,027
...	19,992	180	1,61,334	21,851	3,545	...	2,700	25	28,121
57	28,332	...	3,84,469	34,543	464	3,065	7,189	920	46,181
58	3,940	198	59,822	5,971	2,759	...	1,260	120	10,110
59	4,732	...	49,732	4,660	237	...	1,159	120	6,176
60	3,792	8	30,743	3,954	820	250	310	204	5,538
61	1,749	...	22,189	943	...	...	1,468	...	2,411
...	42,545	206	5,46,955	50,071	4,280	3,315	11,386	1,364	70,416
62	15,922	5	75,381	9,271	2,500	136	...	960	12,867
63	1,271	...	20,263	2,757	64	...	500	...	3,321
...	17,192	5	95,644	12,028	2,564	136	500	960	16,188
64	1,694	...	22,078	244	...	...	1,100	25	1,369
65	40,938	620	1,75,310	2,095	39	...	172	...	2,306
66	4,030	30	14,869	1,696	157	...	...	...	1,853
...	46,662	650	2,12,257	4,035	196	...	1,272	25	5,528

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	1,052	239	45
57,143	...	81,075	...	...	9,145	589	46
...	...	...	...	25	156	264	47
840	...	...	...	...	1,822	3	48
18,493	...	33,215	...	3,844	4,115	2,131	49
76,476	...	1,14,290	...	3,869	16,290	3,226	...
50	...	...	...	...	876	300	50
10,600	...	1,392	...	43	1,086	620	51
275	...	...	...	...	528	164	52
...	...	...	...	...	582	...	53
212	...	...	...	...	642	...	54
285	...	...	...	...	782	...	55
287	...	...	...	...	658	...	56
11,709	...	1,392	...	43	5,154	1,084	...
7,906	...	1,14,479	...	15,361	5,784	1,485	57
1,203	...	15,417	...	267	939	...	58
...	...	3,931	...	...	1,131	−249	59
...	...	...	...	...	608	97	60
8,356	...	4,278	...	...	392	38	61
17,465	...	1,38,105	...	15,628	8,854	1,869	...
...	...	...	...	...	487	265	62
...	...	...	...	...	580	13	63
...	...	...	...	...	1,067	278	...
635	...	...	...	...	585	...	64
2,117	...	5,005	...	2,224	2,086	...	65
10	...	102	...	...	282	...	66
2,762	...	5,107	...	2,224	2,953	...	...

Serial number of municipality.	Miscellaneous—*(concluded)*.					
	Other items—*(concluded)*.					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	1,298	102	...	...	3,521	6,212
46	7,471	14,826	...	...	2,32,122	2,64,153
47	125	6	37	...	1,321	1,909
48	2,595	94	69	...	36,362	40,945
49	3,752	15,642	6,235	1,539	39,414	72,828
...	15,241	30,670	6,341	1,539	3,12,740	3,86,047
50	260	806	...	...	157	2,399
51	713	307	37	...	939	3,702
52	509	342	218	...	439	2,200
53	113	119	25	198	3,443	4,480
54	76	143	...	...	61	922
55	92	130	...	...	95	1,099
56	115	51	50	...	248	1,122
...	1,878	1,898	330	198	5,382	15,924
57	7,876	...	537	...	73,022	88,704
58	547	...	1,431	338	5,024	8,279
59	352	525	50	...	1,500	3,807
60	355	196	42	...	11,001	12,299
61	...	...	253	12,031	407	13,121
...	9,130	721	2,313	12,369	90,954	1,26,210
62	785	535	111	...	15,905	18,088
63	351	23	32	...	18,402	19,401
...	1,136	558	143	...	34,307	37,489
64	230	35	17	...	2,136	3,003
65	1,165	412	1,359	...	7,467	12,489
66	170	...	...	...	11,934	12,386
...	1,565	447	1,376	...	21,537	27,878

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,212	1,11,824	10,000	...	...	...	45
3,45,228	14,28,806	10,50,000	...	17,531	71,334	46
1,934	20,194	5,998	...	...	...	47
40,945	1,32,092	...	...	...	...	48
1,09,887	8,19,888	1,00,000	...	...	1,01,305	49
5,04,206	25,12,804	11,65,998	...	17,531	1,72,639	...
2,399	44,281	1,938	...	...	...	50
5,137	1,33,413	...	...	...	2,655	51
2,200	25,252	...	2,116	...	...	52
4,480	20,674	...	...	...	...	53
922	16,211	5,600	...	...	...	54
1,099	16,555	2,000	...	...	...	55
1,122	21,031	6,000	...	...	...	56
17,359	2,77,417	15,538	2,116	...	2,655	...
2,18,544	7,45,215	...	...	...	60,031	57
23,963	1,21,730	25,000	...	...	26,971	58
7,738	81,028	...	...	...	7,037	59
12,299	59,868	1,000	...	...	...	60
17,399	55,874	...	...	...	8,048	61
2,79,943	10,63,715	35,000	...	...	1,02,087	...
18,088	1,34,317	30,000	...	...	...	62
19,401	54,472	...	...	...	...	63
37,489	1,88,789	30,000	...	...	...	...
3,003	34,826	...	...	...	...	64
19,718	2,25,274	...	...	...	8,848	65
12,488	35,183	232	...	...	297	66
35,209	2,95,283	232	...	...	9,145	...

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	...	...	...	10,000	1,21,824	...
46	...	301	6,035	11,45,201	25,74,007	4,357
47	100	...	110	6,208	26,402	110
48	...	...	618	618	1,32,710	...
49	1,000	...	28,109	2,30,414	10,50,302	73,486
...	1,100	301	34,872	13,92,441	39,05,245	77,953
50	...	750	...	2,688	46,969	...
51	77	...	911	3,643	1,37,056	1,050
52	...	...	...	2,116	27,368	...
53	...	...	...	...	20,674	...
54	...	...	...	5,600	21,811	...
55	...	...	...	2,000	18,555	...
56	...	1,000	627	7,627	28,658	...
...	77	1,750	1,538	23,674	3,01,091	1,050
57	...	...	...	60,031	8,05,246	...
58	...	...	628	52,599	1,74,329	...
59	...	...	125	7,162	88,190	4,289
60	3,000	...	1,894	14,894	74,762	863
61	...	...	...	8,048	63,922	...
...	3,000	...	2,647	1,42,734	12,06,449	5,152
62	1,325	...	11,101	42,426	1,76,743	140
63	...	...	31	31	54,503	...
...	1,325	...	11,132	42,457	2,31,246	140
64	...	...	...	...	34,826	...
65	1,045	...	19,597	29,490	2,54,764	15,059
66	5	255	...	789	35,972	...
...	1,050	255	19,597	30,279	3,25,562	15,059

Provinces of Agra and Oudh during the year ending the 31*st March*, 1919—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
25,576	25,576	1,47,400	1,145	22,700	...	45	Etawah ...	Etawah ...	Allahabad.
7,202	11,559	25,85,566	1,263	11,52,500	14,77,080	46	Cawnpore ...	Cawnpore ...	
7,036	7,146	33,548	100	21,998	...	47	Fatehpur ...	Fatehpur ...	
36,214	36,214	1,68,924	1,075	20,000	...	48	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
2,39,473	3,12,959	13,63,261	4,619	1,64,000	7,13,462	49	Allahabad ...	Allahabad ...	
3,15,501	3,93,454	42,98,699	8,202	13,81,198	21,90,542	...	Divisional total.		
9,641	9,641	56,610	625	3,200	...	50	Banda ...	Banda ...	Jhansi.
16,476	17,256	1,54,582	1,887	15,000	32,544	51	Jhansi ...	Jhansi ...	
8,460	8,460	35,828	100	14,730	...	52	Lalitpur ...		
7,713	7,713	28,387	100	28,430	...	53	Mau ...		
3,400	3,400	25,211	60	13,100	...	54	Orai ...	Jalaun ...	
1,359	1,359	19,914	100	6,496	...	55	Kalpi ...		
8,523	8,523	37,181	100	19,500	...	56	Kunch ...		
55,572	56,622	3,57,713	2,972	1,00,456	32,544	...	Divisional total.		
1,57,584	1,57,584	9,62,830	8,320	1,76,900	28,17,130	57	Benares ...	Benares ...	Benares.
15,118	15,118	1,89,447	344	58,400	3,65,217	58	Mirzapur ...	Mirzapur ...	
21,140	25,429	1,13,619	605	31,500	93,101	59	Jaunpur ...	Jaunpur ...	
30,924	31,787	1,06,549	3,530	23,100	...	60	Ghazipur ...	Ghazipur ...	
50,569	50,569	1,14,491	80	5,500	88,330	61	Ballia ...	Ballia ...	
2,75,335	2,80,487	14,86,936	12,879	2,95,400	33,63,778	...	Divisional total.		
26,685	26,825	2,03,568	1,325	97,750	...	62	Gorakhpur ...	Gorakhpur...	Gorakhpur.
21,591	21,591	76,094	110	17,500	...	63	Azamgarh ...	Azamgarh ...	
48,276	48,416	2,79,662	1,435	1,15,250	...	...	Divisional total.		
43,561	43,561	78,387	240	...	...	64	Almora ...	Almora ...	Kumaun.
1,09,487	1,24,546	3,79,310	1,045	...	2,25,488	65	Naini Tal ...	Naini Tal ...	
3,662	3,662	39,634	75	232	1,972	66	Kashipur ...		
1,56,710	1,71,769	4,97,331	1,360	232	2,27,460	...	Divisional total.		

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishments, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW. Lucknow ...	Lucknow ...	67	57,233	50,352	1,753	24,313	41,539	900	594	1,76,684
Unao ...	Unao ...	68	1,417	424	...	...	440	...	...	2,281
Rae Bareli ...	Rae Bareli ...	69	3,540	3,579	...	...	4	36	...	7,159
Sitapur ...	Sitapur ...	70	6,402	848	...	...	...	...	...	7,250
	Khairabad ...	71	1,383	931	...	...	56	79	...	2,449
Hardoi ...	Hardoi ...	72	2,814	1,098	...	...	...	...	...	3,912
	Shahabad ...	73	2,687	187	...	...	...	3	...	2,877
	Sandila ...	74	2,380	815	...	...	71	...	...	3,266
Kheri ...	Lakhimpur ...	75	2,538	1,256	882	222	...	...	...	4,898
	Divisional total ...	...	80,394	59,490	2,635	24,535	42,110	1,018	594	2,10,776
FYZABAD. Fyzabad ...	Fyzabad ...	76	6,508	12,885	...	16	...	...	...	19,409
	Tanda ...	77	2,202	335	...	...	250	...	...	2,787
Gonda ...	Gonda ...	78	3,997	3,151	...	...	...	...	...	7,148
	Balrampur ...	79	1,359	474	...	...	4	...	...	1,837
Bahraich ...	Bahraich ...	80	3,953	3,054	...	...	...	...	...	7,007
Sultanpur ...	Sultanpur ...	81	1,754	836	...	...	9	...	...	2,599
Partabgarh...	Bela (Partabgarh).	82	1,916	800	...	...	17	...	...	2,733
Bara Banki...	Nawabganj (Bara Banki).	83	1,735	365	...	237	18	...	...	2,355
	Divisional total ...	...	23,424	21,900	...	253	298	...	...	45,875
	GRAND TOTAL, 1918-1919.	...	5,14,871	4,52,070	31,093	31,522	88,223	4,643	1,065	11,23,487
	Grand total, 1917-1918.	...	*4,85,259*	*4,20,895*	*27,033*	*12,810*	*34,590*	*5,075*	*1,110*	*9,86,772*

Public safety.					Public health and convenience.		
					Water-supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,134	48,273	...	...	52,407	16,193	1,76,390	67
...	2,697	...	...	2,697	...	...	68
2	3,586	...	63	3,651	...	298	69
...	4,478	...	...	4,478	...	414	70
...	1,464	...	...	1,464	...	95	71
...	3,606	...	...	3,606	216	298	72
...	2,305	...	...	2,305	...	298	73
...	1,338	...	...	1,338	...	149	74
...	4,559	...	...	4,559	...	...	75
4,136	72,306	...	63	76,505	16,409	1,77,942	...
...	9,078	...	...	9,078	...	891	76
...	1,014	101	...	1,115	...	...	77
...	3,936	...	...	3,936	...	113	78
...	1,830	...	...	1,830	...	...	79
...	5,785	...	...	5,785	...	1,928	80
...	3,205	...	56	3,261	...	65	81
...	2,479	...	...	2,479	...	40	82
...	2,149	...	...	2,149	...	229	83
...	29,476	101	56	29,633	...	3,266	...
14,167	7,11,783	158	1,634	7,27,742	2,27,144	9,10,601	...
9,066	*6,62,958*	*497*	*2,638*	*6,75,159*	*6,96,134*	*8,45,264*	...

Serial number of municipality.	Public health and							
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
67	32,574	2,752	1,63,620	14,878	13,116	...	2,045	13,639
68	...	...	5,495	...	202	403	242	12,888
69	...	80	9,131	833	646	...	149	441
70	237	137	16,745	535	1,784	...	127	979
71	...	24	4,081	...	792	9	163	106
72	...	202	7,037	979	1,675	103	142	922
73	...	...	6,564	650	350	13	178	175
74	...	59	4,107	...	1,135	4	277	400
75	....	...	6,098	390	450	89	287	...
...	32,811	3,254	2,22,878	18,265	20,150	621	3,610	29,550
76	...	637	29,488	4,049	3,423	...	577	692
77	37	5	6,044	299	690	...	297	60
78	213	124	8,456	...	966	...	260	...
79	...	...	5,170	343	...	...	237	676
80	...	...	12,935	494	1,176	1,194	604	...
81	...	258	4,116	240	344	333	182	...
82	834	...	5,322	...	380	186	201	289
83	...	78	6,552	187	900	166	157	57
...	1,084	1,102	78,083	5,612	7,879	1,879	2,515	1,774
...	4,02,750	1,87,301	16,81,673	1,37,124	2,44,965	23,842	29,737	2,26,022
...	*3,95,436*	*1,42,180*	*14,87,958*	*1,30,475*	*1,97,601*	*5,602*	*28,935*	*1,15,638*

convenience—*(continued)*.

Markets and slaughter-houses.	Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,603	653	....	7,905	110	3,315	24,662	325	67
133	222	...	...	...	...	...	908	68
334	208	...	2,247	200	183	389	...	69
279	191	...	3,438	...	120	696	836	70
99	117	....	...	....	21	187	5,083	71
12	...	280	1,634	36	36	...	535	72
172	208	88	82	22	...	779	429	73
83	174	...	...	30	24	259	2,966	74
8	204	...	871	...	...	343	3,247	75
5,723	1,977	368	16,177	398	3,699	27,315	14,329	...
897	832	...	287	...	180	2,425	1,542	76
85	162	...	60	...	2	...	1,578	77
342	250	...	64	...	...	680	716	78
104	299	...	...	...	30	158	397	79
688	175	432	2,566	...	15	826	836	80
918	121	...	999	...	...	60	705	81
456	215	...	589	...	...	120	267	82
24	155	64	390	...	146	358	754	83
3,514	2,209	496	4,955	...	373	4,627	6,795	...
88,730	27,845	5,809	1,03,743	9,541	19,162	1,69,055	1,07,983	...
75,260	*21,788*	*9,216*	*92,945*	*5,055*	*17,729*	*1,44,103*	*1,00,241*	...

Serial number of municipality.	Public health and convenience —*(concluded)*.			Public instruction.				
	Public Works— *(concluded)*.		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.
	Roads.	Stores.						
3	35	36	37	38	38*(a)*	38*(b)*	39	40
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
67	91,787	...	5,68,567	83,602	...	...	...	120
68	7,034	...	27,527	1,275	...	...	250	...
69	5,462	104	20,705	...	...	...	2,165	84
70	4,305	...	30,823	5,437	...	...	...	493
71	480	...	11,257	...	...	...	1,553	...
72	420	2,939	17,466	102	...	...	2,401	215
73	2,537	...	12,545	2,874	...	...	2,196	128
74	1,786	...	11,453	1,553	...	...	1,320	50
75	6,750	...	18,737	2,457	...	...	...	...
...	1,20,561	3,043	7,19,080	97,300	...	...	9,885	1,090
76	14,397	...	60,317	2,700	93	...	5,292	360
77	787	...	10,106	1,640	15	...	780	5
78	4,254	...	16,438	1,976	...	...	...	60
79	2,500	...	9,914	1,159	9	...	...	...
80	3,693	...	27,562	4,007	57	...	300	240
81	1,760	...	10,101	...	...	...	1,535	125
82	1,116	...	10,015	1,200	37	49	...	...
a 83	1,715	...	11,982	1,395	400	...	...	120
...	30,222	...	1,56,385	14,077	611	49	7,907	910
...	9,21,368	15,070	55,39,465	5,23.091	30,974	13,617	1,59,145	11,398
...	*7,99,775*	*9,860*	*53,21,195*	*5,00,689*	*67,901*	*10,025*	*1,53,500*	*12,582*

Total.	Contributions. For general purposes.	Miscellaneous. Interest on loans. Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Other items. Printing charges.	Law charges.	Serial number of municipality.
41	42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
83,722	41,968	...	72,850	...	94	15,877	2,162	67
1,525	110	...	...	...	...	133	...	68
2,249	100	...	...	...	498	312	194	69
5,930	...	...	...	...	...	750	75	70
1,553	...	...	...	...	...	278	61	71
2,718	...	...	...	...	...	360	...	72
5,198	145	...	...	...	...	379	32	73
2,923	277	...	...	...	...	185	35	74
2,457	195	...	...	...	...	583	573	75
1,08,275	42,795	...	72,850	...	592	18,857	3,132	...
8,445	7,288	...	1,863	...	...	757	132	76
2,440	...	...	...	...	...	182	23	77
2,036	...	...	...	...	...	551	72	78
1,168	224	...	...	...	...	229	68	79
4,604	...	...	3,707	...	...	1,754	...	80
1,660	...	...	...	...	...	524	16	81
1,286	...	...	...	...	...	185	...	82
1,915	138	...	...	...	13	1,419	25	83
23,554	7,650	...	5,570	...	13	5,601	336	...
7,38,225	2,91,640	...	4,98,892	...	1,70,199	1,12,318	23,763	...
7,44,697	*2,66,978*	...	*4,90,561*	...	*1,33,082*	*87,963*	*30,722*	...

Serial number of municipality.	Miscellaneous—*(concluded)*.					
	Other items—*(concluded)*.					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(b)	47(c)	47(d)	47(e)	47(f)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
67	7,272	...	11,503	...	2,15,565	2,52,379
68	52	68	...	...	630	883
69	236	...	...	...	301	1,043
70	295	1,934	917	...	551	4,522
71	38	494	489	...	215	1,575
72	214	492	28	...	647	1,741
73	164	4	12	...	517	1,108
74	91	14	411	...	835	1,571
75	119	532	306	225	3,636	5,974
...	8,481	3,538	13,666	225	2,22,897	2,70,796
76	761	166	1,160	7,799	9,853	20,628
77	71	160	...	...	4,201	4,637
78	276	1,693	687	...	960	4,239
79	64	...	11	...	1	373
80	144	186	...	...	14,827	16,911
81	374	674	...	...	610	2,198
82	160	58	40	...	41	484
83	12	579	280	...	2,190	4,505
...	1,862	3,516	2,178	7,799	32,683	53,975
...	73,186	53,405	34,017	55,102	10,09,541	13,61,332
...	*71,615*	*56,438*	*33,450*	*39,363*	*5,96,536*	*9,16,087*

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds.)	In savings bank.			
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,25,323	12,48,671	...	...	...	1,20,009	67
883	35,023	...	...	...	...	68
1,541	35,405	5,000	...	...	...	69
4,522	53,003	...	...	...	...	70
1,575	18,298	...	...	...	...	71
1,741	29,443	1,000	...	...	...	72
1,108	24,178	...	...	...	...	73
1,571	20,828	...	...	...	...	74
5,974	36,820	15,000	...	...	...	75
3,44,288	15,01,669	21,000	...	...	1,20,009	...
22,491	1,27,028	...	...	...	5,449	76
4,637	21,085	...	...	...	...	77
4,239	33,797	...	...	...	...	78
373	15,346	...	...	...	...	79
20,618	65,576	...	...	...	3,651	80
2,198	19,819	2,999	...	...	...	81
484	16,997	...	...	...	...	82
4,518	23,007	...	...	...	...	83
59,558	3,22,655	2,999	...	...	9,100	...
20,30,423	1,04,50,982	16,27,072	1,11,625	17,531	7,05,602	...
15,39,730	*95,34,531*	*10,20,780*	*15,155*	*17,531*	*6,65,130*	...

Serial number of municipality.	Extraordinary and debt—*(concluded)*.				Total disbursements.	
	Advances.		Deposits.	Total.		Deposits.
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
67	1,510	...	3,725	1,25,244	13,73,915	2,525
68	...	...	...	...	35,023	...
69	...	83	...	5,083	40,488	...
70	50	4,216	41	4,307	57,310	899
71	...	...	4	4	18,302	144
72	...	...	...	1,000	30,443	...
73	110	...	...	110	24,288	...
74	...	...	...	...	20,828	...
75	...	...	...	15,000	51,820	...
...	1,670	4,299	3,770	1,50,748	16,52,417	3,568
76	...	...	...	5,449	1,32,477	...
77	...	...	...	...	21,085	...
78	...	...	3,995	3,995	37,792	2,708
79	...	...	...	...	15,346	...
80	...	...	611	4,262	69,838	...
81	...	...	...	2,999	22,818	...
82	...	...	...	...	16,997	...
83	...	...	...	...	23,007	...
...	...	...	4,606	16,705	3,39,360	2,708
...	8,972	22,034	1,09,420	26,02,256	1,30,53,238	2,12,449
...	*4,956*	*30,668*	*1,25,321*	*18,79,541*	*1,14,14,072*	*1,63,020*

United Provinces of Agra and Oudh during the year ending the 31*st March*, 1919—(concluded).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
6,30,959	6,33,484	20,07,399	5,005	31,350	16,78,390	67	Lucknow ...	Lucknow ...	LUCKNOW.
6,963	6,963	41,986	...	...	...	68	Unao ...	Unao ...	
7,489	7,489	47,977	247	19,514	...	69	Rae Bareli ...	Rae Bareli...	
9,707	10,606	67,916	160	12,000	...	70	Sitapur ...	Sitapur ...	
4,010	4,154	22,456	110	1,000	...	71	Khairabad ...		
7,665	7,665	38,108	70	2,000	...	72	Hardoi ...	Hardoi ...	
18,995	18,995	43,283	110	...	...	73	Shahabad ...		
11,990	11,990	32,818	105	...	...	74	Sandila ...		
11,803	11,803	63,623	75	15,000	...	75	Lakhimpur ...	Kheri ...	
7,09,581	7,13,149	23,65,566	5,882	80,864	16,78,390	...	Divisional total.		
1,15,829	1,15,829	2,48,306	665	1,85,000	42,699	76	Fyzabad ...	Fyzabad ...	FYZABAD.
3,776	3,776	24,861	100	...	...	77	Tanda ...		
5,247	7,955	45,747	165	5,000	...	78	Gonda ...	Gonda ...	
893	893	16,239	100	...	...	79	Balrampur ...		
19,916	19,916	89,754	670	3,200	89,215	80	Bahraich ...	Bahraich ...	
7,712	7,712	30,530	130	4,999	...	81	Sultanpur ...	Sultanpur ...	
8,719	8,719	25,716	110	6,650	...	82	Bela (Partabgarh).	Partabgarh	
6,887	6,887	29,894	110	...	...	83	Nawabganj (Bara Banki).	Bara Banki	
1,68,979	1,71,687	5,11,047	2,050	2,04,849	1,31,914	...	Divisional total.		
28,00,908	30,13,357	1,60,66,595	66,247	41,93,415	1,12,08,030	...	GRAND TOTAL, 1918-1919.		
36,31,299	*37,94,319*	*1,52,08,391*	*60,216*	*23,59,241*	*1,18,50,132*	...	*Grand total, 1917-1918.*		

STATEMENT No. IV.

STATEMENT NO. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed March, 1919, the average consumption or expenditure per*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dun ...	Dehra ...	1	38,610	573,234	23,625	457,102	17,537	15 3 0
	Saharanpur	Saharanpur ...	2	62,850	882,706	28,484	638,772	20,684	10 6 0
		Hardwar-Union	3	28,837*	240,625	8,712	236,132	8,554	8 7 0
	Meerut ...	Meerut ...	4	116,631	784,473	47,377	642,945	37,776	5 20 0
		Hapur ...	5	19,142	495,295	18,841	397,189	14,890	20 30 0
	Bulandshahr	Khurja ...	6	27,387	334,529	9,295	204,238	5,862	7 18 0
		Divisional total	...	293,457	3,310,862	1,36,334	2,576,378	1,05,303	9 1 0
AGRA.	Aligarh ...	Koil (Aligarh)...	7	66,344	1,353,381	46,917	583,152	20,677	8 31 0
		Hathras ...	8	37,854	2,085,082	55,596	774,781	18,418	20 18 0
	Muttra ...	Muttra ...	9	58,183	1,091,319	37,816	495,541	18,039	8 20 0
		Brindaban ...	10	18,443	120,285	4,825	115,997	4,688	6 11 0
	Agra ...	Agra ...	11	185,449	3,595,081	2,09,222	1,513,468	86,051	8 6 0
	Etah ...	Kasganj ...	12	16,429	147,775	5,339	117,640	4,176	7 6 0
		Divisional total	...	382,702	8,392,923	3,59,715	3,600,579	1,52,049	9 16 0
ROHILKHAND.	Bareilly ...	Bareilly ...	13	129,462	2,089,454	95,372	1,366,079	60,532	10 22 0
	Budaun ...	Budaun ...	14	38,230	551,654	19,133	482,881	16,140	12 25 0
	Moradabad	Moradabad ...	15	81,168	1,313,385	39,497	923,476	26,889	11 15 0
		Chandausi ...	16	22,255	592,804	25,648	488,970	20,299	21 38 0
	Shahjahanpur.	Shahjahanpur ...	17	71,778	1,142,537	34,736	773,609	24,074	10 31 0
		Tilhar ...	18	18,446	175,050	5,098	142,110	4,263	7 28 0
	Pilibhit ...	Pilibhit ...	19	31,554	394,965	11,676	295,158	9,032	9 14 0
		Divisional total	...	392,893	6,259,849	2,31,160	4,472,283	1,61,229	11 15 0

* Increase due to extension of boundaries.

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
26,791	11,060	14,497	5,956	0 19 0	1
89,622	14,034	22,980	4,868	0 14 0	2
14,988	4,684	14,719	4,600	0 20 0	3
43,611	14,763	38,889	13,298	0 13 0	4
...	...	...	...	...	5
26,581	10,327	14,269	5,416	0 20 0	6
201,593	54,868	105,354	34,138	0 14 0	...
70,332	17,356	43,202	10,573	0 26 0	7
...	...	...	...	...	8
40,732	9,752	37,908	9,069	0 26 0	9
9,585	2,944	9,171	2,815	0 20 0	10
282,765	88,364	121,950	38,110	0 26 0	11
...	...	...	...	..	12
403,414	1,18,416	212,231	60,567	0 25 0	...
80,564	25,177	39,236	12,260	0 12 0	13
13,522	4,098	6,243	2,189	0 6 0	14
37,778	11,801	14,315	4,472	0 7 0	15
...	...	...	...	...	16
17,734	5,500	11,529	3,564	0 6 0	17
...	...	...	...	...	18
3,984	1,245	3,104	970	0 3 0	19
153,582	47,821	74,427	23,455	0 7 0	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	21	22	23	24	25
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	36,856	4,607	25,284	3,160	0 33 0
2	189,465	11,842	—57,118	—3,569	—0 36 0
3	8,924	1,116	8,102	1,013	0 11 0
4	26,300	3,288	8,832	1,105	0 3 0
5	...	...	...	...	...
6	33,943	3,182	28,296	2,650	1 1 0
...	295,488	24,035	13,369	4,359	0 2 0
7	88,749	8,320	64,809	6,076	0 39 0
8	...	...	...	...	...
9	71,272	8,909	61,352	7,669	1 2 0
10	9,407	1,180	9,187	1,152	0 20 0
11	577,161	82,062	238,787	27,659	1 11 0
12	...	...	...	...	...
...	746,589	1,00,471	374,135	42,556	0 39 0
13	2,73,612	17,103	16,272	1,019	0 5 0
14	20,693	1,421	19,454	1,343	0 20 0
15	52,132	7,497	31,963	4,972	0 16 0
16	39,084	3,210	31,733	2,557	1 17 0
17	...	...	...	...	...
18	...	...	...	...	...
19	...	...	...	...	...
...	385,521	29,231	99,422	9,891	0 11 0

Ghi.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
16	17	18	19	20	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
6,865	3,540	5,190	2,676	0 6 0	1
8,634	5,398	7,925	4,955	0 5 0	2
6,983	9,892	6,834	9,674	0 9 0	3
150,696	1,50,696	10,509	10,509	0 3 0	4
2,543	1,587	2,334	1,457	0 5 0	5
...	...	...	...	...	6
175,721	1,71,113	32,792	29,271	0 4 0	...
11,709	5,855	10,055	5,028	0 6 0	7
31,296	15,648	12,887	6,443	0 13 0	8
15,824	7,912	13,120	6,650	0 9 0	9
3,931	1,965	3,907	1,953	0 8 0	10
26,428	26,428	24,751	24,751	0 5 0	11
3,007	1,879	2,488	1,555	0 6 0	12
92,195	59,687	67,208	46,290	0 7 0	..
13,541	10,156	11,891	8,919	0 4 0	13
4,152	2,598	3,086	1,932	0 3 0	14
8,279	6,194	7,732	5,783	0 4 0	15
...	...	...	...	...	16
5,220	2,610	4,628	2,314	0 2 0	17
934	467	925	462	0 2 0	18
5,340	2,670	2,900	1,450	0 4 0	19
37,466	24,695	31,162	20,860	0 3 0	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	765,859	50,659	595,523	36,004	19 26 0
2	1,371,927	78,775	696,097	41,709	11 3 0
3	401,286	29,444	395,520	28,880	13 28 0
4	1,368,436	2,41,709	1,015,760	85,810	8 28 0
5	551,661	24,118	450,454	19,536	23 21 0
6	541,262	28,195	323,543	18,055	11 32 0
..	5,000,431	4,52,900	3,476,897	2,29,994	12 7 0
7	1,731,962	93,813	877,419	56,969	13 9 0
8	2,175,758	79,236	815,790	27,452	21 22 0
9	1,465,879	72,660	790,262	48,926	13 23 0
10	184,662	14,114	179,706	13,808	9 29 0
11	5,170,640	4,44,596	2,430,714	2,09,436	13 4 0
12	214,750	9,712	179,197	8,046	12 0 0
...	10,943,651	7,14,131	5,273,088	3,64,637	13 31 0
13	2,577,33	1,84,079	1,529,229	1,17,279	11 32 0
14	668,315	33,149	588,619	27,393	15 15 0
15	1,501,639	80,866	1,060,415	57,398	13 2 0
16	651,062	33,873	538,303	26,179	24 7 0
17	1,351,898	50,478	973,166	37,373	13 22 0
18	220,368	7,330	187,416	6,488	10 6 0
19	586,638	21,120	483,511	16,956	15 12 0
...	7,557,253	4,10,895	5,360,659	2,89,066	13 25 0

Class II.—Animals for slaughter.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
22,692	3,088	21,866	3,036	...	1
22,939	4,047	22,939	4,047	...	2
2,666	308	2,666	308	...	3
540	135	540	135	...	4
3,894	579	3,894	579	...	5
...	...	...	...	...	6
52,731	8,157	51,905	8,105	...	...
77,577	22,872	77,577	22,872	...	7
...	...	...	...	...	8
15,807	2,837	15,662	2,819	...	9
1,208	113	1,185	111	...	10
2,04,039	19,080	1,68,466	15,745	...	11
5,231	987	5,231	987	...	12
3,03,862	45,889	2,68,121	42,534	...	...
82,264	15,545	76,841	15,206	...	13
15,362	2,452	15,362	2,452	...	14
38,936	7,648	38,178	7,578	...	15
5,940	514	5,940	514	...	16
35,828	4,713	35,828	4,713	...	17
6,017	1,140	6,017	1,140	...	18
8,564	1,038	8,564	1,038	...	19
1,92,911	33,050	1,86,730	32,641	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	8,906	1,670	6,714	1,259	0 8 0
2	...	...	...	...	...
3	1,825	343	1,793	337	0 3 0
4	8,684	2,432	8,138	2,322	0 3 0
5	...	...	...	...	...
6	...	...	...	...	...
...	19,415	4,445	16,645	3,918	0 2 0
7	5,329	999	4,197	786	0 2 0
8	...	...	...	...	...
9	10,245	1,921	8,512	1,596	0 6 0
10	2,900	543	2,900	543	0 6 0
11	...	...	...	...	...
12	...	...	...	...	...
...	18,474	3,463	15,609	2,925	0 4 0
13	6,484	1,621	4,061	1,015	0 1 0
14	334	63	334	63	0 1 0
15	2,974	555	2,526	476	0 2 0
16	...	...	...	...	...
17	...	...	...	...	...
18	94	18	89	17	0 0 2
19	744	186	556	139	0 1 0
...	10,630	2,443	7,566	1,710	0 1 0

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.	N
41	42	43	44	45	4	
Mds.	Rs.	Mds.	Rs.	Mds. s. c.		
28,201	4,440	17,886	3,528	0 23 0	1	
13,053	2,142	13,053	2,120	0 8 0	2	
120,927	1,483	120,695	1,471	4 7 0	3	
647,088	11,834	469,070	10,065	4 1 0	4	
861	653	861	651	0 2 0	5	
...	746	...	746	...	6	
810,130	21,298	621,565	18,581	2 7 0	...	
13,370	4,195	5,026	3,942	0 3 0	7	
4,110	1,978	4,110	1,193	0 4 0	8	
182,966	4,548	178,044	4,222	3 2 0	9	
89,949	1,013	81,104	1,013	4 16 0	10	
115,261	20,015	114,670	19,541	0 24 0	11	
96,295	1,062	96,295	1,050	5 34 0	12	
501,951	32,811	479,249	30,961	1 10 0	...	
1,115,478	18,203	998,191	14,049	7 28 0	13	
88,466	2,573	88,366	2,547	2 12 0	14	
37,191	3,449	36,743	3,333	0 18 0	15	
4,252	602	4,237	600	0 8 0	16	
52,331	2,925	51,058	2,849	0 28 0	17	
632	197	627	196	0 1 0	18	
328,296	1,945	328,108	1,890	10 16 0	19	
1,626,646	29,894	1,507,330	25,464	3 34 0	...	

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	2,60,663	4,817	2,55,280	4,732	8 6 0
2	1,85,138	9,781	1,08,290	3,846	1 0 0
3	2,96,285	4,800	2,71,867	4,420	9 6 0
4	7,49,967	33,611	3,43,103	14,747	2 14 0
5	1,50,521	5,079	1,47,881	4,970	7 11 0
6	2,33,409	4,864	1,73,981	3,447	6 5 0
...	18,75,983	62,952	13,00,402	36,162	4 9 0
7	2,71,865	7,536	2,64,427	7,382	3 15 0
8	62,512	4,478	44,781	2,827	1 2 0
9	2,33,443	8,739	2,25,339	8,555	3 13 0
10	72,241	2,740	70,836	2,703	3 13 0
11	11,09,804	48,987	5,92,370	18,830	3 3 0
12	3,43,014	6,635	2,91,917	5,628	17 12 0
...	20,92,879	79,115	14,89,670	45,925	3 14 0
13	20,91,467	67,369	11,11,706	39,281	8 9 0
14	71,251	3,280	68,186	3,207	1 12 0
15	7,28,310	18,402	5,04,384	13,420	6 3 0
16	1,26,536	4,566	1,13,226	4,030	5 1 0
17	3,08,580	10,651	2,33,915	8,326	3 4 0
18	68,430	2,395	46,288	1,608	2 8 0
19	1,41,869	3,966	1,24,877	3,612	4 0 0
...	35,36,443	1,10,629	22,02,582	73,484	5 8 0

CLASS V.—Drugs, gums, spices and perfumes.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
3,63,854	6,916	2,13,014	4,559	7 0 0	1
4,71,534	16,528	3,87,240	13,894	6 2 0	2
93,474	1,522	92,550	1,508	3 3 0	3
3,89,058	21,015	3,28,755	18,347	2 13 0	4
68,416	2,110	61,649	1,899	3 3 0	5
1,54,054	2,407	1,23,157	1,924	4 7 0	6
15,40,390	50,498	12,06,365	42,131	4 3 0	...
3,06,189	9,476	2,23,842	6,903	3 6 0	7
17,99,525	16,864	4,22,099	3,507	11 2 0	8
3,19,072	9,970	3,05,696	9,552	5 4 0	9
35,985	1,137	34,559	1,093	1 14 0	10
1,49,276	16,110	1,48,522	9,522	0 12 0	11
1,72,386	5,387	1,44,311	4,510	8 5 0	12
27,82,433	58,944	12,79,029	35,087	3 5 0	...
6,43,264	28,206	4,47,853	23,422	3 7 0	13
1,56,014	7,320	1,35,109	6,340	3 8 0	14
4,79,951	17,563	3,84,793	14,196	4 11 0	15
1,04,263	6,376	86,572	5,154	3 14 0	16
4,87,368	22,634	3,84,343	17,808	5 4 0	17
61,592	2,860	56,045	2,600	3 0 0	18
3,32,392	6,428	2,20,604	4,383	7 0 0	19
22,64,844	91,387	17,15,319	73,903	4 5 0	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	...	5,369	...	4,347	...
2	55,571	10,631	33,978	6,541	0 21 0
3	3,996	744	3,939	736	0 5 0
4	25,623	10,624	24,501	9,441	0 8 0
5	4,132	608	4,098	572	0 8 0
6	...	718	...	681	...
...	89,322	28,694	66,516	22,318	0 9 0
7	8,834	2,746	5,393	2,086	0 3 0
8	22,881	4,444	6,262	1,205	0 6 0
9	8,612	2,970	8,482	2,935	0 5 0
10	1,461	333	1,461	333	0 3 0
11	26,188	12,954	11,636	9,065	0 2 0
12	2,898	632	2,206	520	0 5 0
...	70,874	24,079	35,440	16,144	0 4 0
	Rs.		Rs.		Rs. a. p.
13	1,18,815*	3,713	1,16,928*	3,654	0 14 0
14	6,002*	187	5,986*	186	0 3 0
	Mds.		Mds.		Mds. s. c.
15	19,192	6,086	15,019	5,101	0 7 0
16	15,244	2,682	11,512	1,875	0 20 0
17	4,653	1,472	4,070	1,312	0 2 0
18	1,809	501	1,797	498	0 4 0
19	16,102	1,821	9,003	1,508	0 11 0
...	57,000	16,462	41,401	14,134	0 4 0

Rs. Rs.
* Total 1,24,817 * Total 1,22,914

Bareilly and Budaun duty is levied *ad valorem*.

Cloth and piece goods and articles of clothing.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
11,41,408	35,669	10,42,401	32,575	34 6 0	1
12,12,390	18,954	10,35,232	16,186	16 7 0	2
5,79,107	9,049	5,62,316	8,787	19 8 0	3
22,33,910	70,197	13,92,717	43,910	11 15 0	4
3,21,633	5,556	3,13,953	5,436	16 6 0	5
9,05,942	14,155	3,29,714	5,152	12 0 0	6
63,94,390	1,53,580	46,76,333	1,12,046	16 6 0	...
18,32,410	19,088	15,40,400	16,046	23 3 0	7
...	...	...	...	...	8
16,69,480	26,501	8,59,392	13,844	14 12 0	9
3,11,806	5,954	2,20,442	4,240	11 15 0	10
1,41,34,016	2,20,844	29,37,380	45,897	15 13 0	11
4,22,345	6,599	4,11,637	6,431	25 0 0	12
1,83,70,057	2,78,986	59,69,251	86,458	16 10 0	...
31,86,813	53,460	20,46,096	35,135	15 13 0	13
5,13,922	15,790	4,55,173	13,956	11 14 0	14
20,53,526	46,680	17,09,884	36,698	21 1 0	15
10,29,209	16,083	4,80,997	7,517	21 10 0	16
10,94,997	17,110	10,81,232	16,895	15 1 0	17
2,78,285	5,798	2,74,595	5,722	14 14 0	18
7,29,408	11,397	7,10,528	11,102	22 8 0	19
88,86,160	1,66,318	67,58,595	1,27,025	17 3 0	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	13,07,865	38,270	12,04,709	35,111	39 12 0
2	14,78,094	23,111	12,89,561	20,165	20 8 0
3	6,75,699	10,558	6,58,537	10,290	22 13 0
4	25,50,863	77,012	16,87,182	50,126	14 7 0
5	3,81,380	6,491	3,71,043	6,329	19 6 0
6	9,36,987	14,640	3,60,551	5,634	13 2 0
...	73,30,888	1,70,082	55,71,583	1,27,655	19 8 0
7	19,67,869	20,645	16,74,991	17,594	25 4 0
8	1,39,555	2,181	78,057	1,220	2 1 0
9	17,97,104	29,518	9,79,760	16,747	16 13 0
10	3,37,559	6,636	2,40,430	4,742	13 0 0
11	1,88,56,256	2,96,220	54,37,948	66,077	29 5 0
12	4,46,750	6,981	4,34,799	6,794	26 7 0
...	2,35,45,093	3,62,181	88,45,985	1,13,174	23 1 0
13	38,44,675	64,215	22,32,645	41,333	17 4 0
14	6,18,330	17,429	5,33,603	15,189	13 15 0
15	22,02,570	50,052	18,37,042	39,578	22 10 0
16	10,53,277	16,460	5,03,515	7,870	22 11 0
17	11,56,345	18,929	11,42,382	18,708	15 14 0
18	2,90,770	6,188	2,86,806	6,103	15 8 0
19	7,88,544	12,321	7,69,600	12,025	24 6 0
...	99,54,511	1,85,594	73,05,593	1,40,806	18 9 0

by the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st head and the incidence of taxation per head of population.*

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.		Class I.—(Net collections).	Total octroi-(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,28,928	3,577	1,72,288	2,692	5 11 0	...	1 3 0	3 1 9	1	Dehra ...	Dehra Dun	Meerut
1,68,685	2,639	93,888	1,470	1 8 0	868	0 10 9	1 8 0	2	Saharanpur ...	Saharanpur	
1,75,780	2,747	1,73,205	2,706	6 0 0	...	1 0 0	1 12 0	3	Hardwar-Union		
3,97,763	6,262	2,12,777	3,359	1 13 0	2,155	0 11 9	1 10 9	4	Meerut ...	Meerut ...	
64,940	1,012	44,002	685	2 4 0	...	1 0 3	1 13 6	5	Hapur ...		
84,907	1,327	60,463	945	2 3 0	...	0 10 6	1 2 3	6	Khurja ...	Bulandshahr	
11,21,003	17,564	7,56,623	11,857	2 10 0	3,023	0 13 0	1 11 9	...	Divisional total.		
9,77,389	15,272	7,33,309	11,458	11 0 0	72	0 13 9	1 15 3	7	(Koil) Aligarh...	Aligarh ...	Agra
6,91,140	8,474	1,80,120	1,900	4 12 0	...	0 11 6	1 0 6	8	Hathras ...		
1,72,704	5,397	1,24,672	3,896	2 2 0	18	0 13 6	1 10 9	9	Muttra ...	Muttra ...	
23,768	733	12,529	382	0 10 0	...	0 12 0	1 5 0	10	Brindaban ...		
8,00,802	25,025	3,31,988	10,375	1 12 0	6	1 2 0	1 15 0	11	Agra ...	Agra ...	
1,43,752	2,246	1,07,953	1,687	6 9 0	...	0 7 9	1 12 6	12	Kasganj ...	Etah ...	
28,09,555	57,147	14,90,571	29,698	4 0 0	96	0 15 3	1 12 3	..	Divisional total.		
5,82,716	9,105	3,75,897	5,874	2 14 0	260	0 14 6	2 0 3	13	Bareilly ...	Bareilly ...	Rohilkhand.
98,054	1,534	46,534	729	1 3 0	858	0 11 6	1 8 6	14	Budaun ...	Budaun ...	
1,06,101	1,658	80,312	1,255	1 0 0	48	0 11 3	1 12 0	15	Moradabad ...	Moradabad ...	
3,14,564	9,382	56,764	1,776	2 9 0	...	1 2 9	2 2 6	16	Chandausi ...		
53,607	2,594	22,077	1,467	0 5 0	74	0 8 3	1 4 6	17	Shahjahanpur...	Shahjahanpur.	
43,205	1,350	19,390	606	1 1 0	...	0 5 9	1 0 9	18	Tilhar ...		
2,66,816	4,169	1,07,712	1,683	3 6	...	0 8 6	1 5 9	19	Pilibhit ...	Pilibhit ...	
14,65,06	29,792	7,08,686	13,390	1 13 0	1,240	0 11 9	1 11 0	...	Divisional total.		

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, March, 1919, the average consumption or expenditure per head, and*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain. (a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
Allahabad.	Etawah ...	Etawah ...	20	45,350	580,259	26,346	420,071	18,857	9 10 0
	Cawnpore ...	Cawnpore ...	21	217,015	...	...	...	...	...
	Farrukhabad	Farrukhabad-*cum*-Fatehgarh.	22	59,647	817,035	33,569	508,587	20,278	8 21 0
	Allahabad ...	Allahabad ...	23	171,697	1,284,482	69,270	875,130	51,848	5 4 0
		Divisional total	...	493,709	2,681,776	1,29,185	1,803,788	90,983	3 26 0
Jhansi.	Banda ...	Banda ...	24	21,061	402,352	13,761	64,000	3,093	3 2 0
	Jhansi, ...	Jhansi ...	25	70,206	502,294	14,896	380,176	11,391	5 17 0
		Divisional total	...	91,267	904,646	28,657	444,176	14,484	4 9 0
Benares.	Benares ...	Benares ...	26	203,804	2,083,897	1,50,291	1,550,567	1,12,392	7 24 0
	Mirzapur ...	Mirzapur ...	27	55,304	389,006	30,836	376,953	29,815	6 32 0
	Jaunpur ...	Jaunpur ...	28	32,880	407,160	15,562	356,637	14,160	10 33 0
	Ghazipur ...	Ghazipur ...	29	22,364*	186,386	10,232	164,687	9,049	7 17 0
		Divisional total	...	314,352	3,066,449	2,06,921	2,448,844	1,65,416	7 31 0

* Increase due to extension of boundaries.

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
37,132	9,283	19,520	4,880	0 17 0	20
...	...	...	...	...	21
54,898	7,636	52,149	6,768	0 35 0	22
118,264	38,910	54,276	17,545	0 13 0	23
210,294	55,829	125,945	29,193	0 10 0	...
13,637	2,557	10,939	2,051	0 20 0	24
38,551	10,782	28,758	8,100	0 16 0	25
52,188	13,339	39,697	10,151	0 17 0	...
99,725	26,313	19,545	6,268	0 3 0	26
19,739	5,604	18,014	5,146	0 13 0	27
11,134	3,486	7,221	2,263	0 9 0	28
6,176	1,544	6,040	1,510	0 11 0	29
136,774	36,947	50,820	15,187	0 6 0	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	21	22	23	24	25
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	24,430	3,054	22,961	2,871	0 20 0
21	...	...	...	...	...
22	20,664	2,583	16,840	2,105	0 11 0
23	50,553	6,320	16,841	1,856	0 4 0
...	95,647	11,957	56,642	6,832	0 5 0
24	31,584	3,948	28,976	3,622	1 15 0
25	46,036	5,754	28,609	3,576	0 16 0
...	77,620	9,702	57,585	7,198	0 25 0
26	67,292	8,411	38,191	4,831	0 8 0
27	16,128	2,016	15,044	1,880	0 11 0
28	11,664	1,458	9,529	1,191	0 12 0
29	4,470	420	4,339	408	0 8 0
...	99,554	12,305	67,103	8,310	0 9 0

Ghi.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
16	17	18	19	20	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
...	...	...	...	...	20
...	...	...	...	...	21
7,531	7,561	7,180	7,180	0 5 0	22
14,825	14,656	14,255	14,086	0 3 0	23
22,356	22,187	21,435	21,266	0 2 0	...
13,024	6,512	10,272	1,008	0 19 0	24
...	...	...	...	...	25
13,024	6,512	10,272	1,008	0 19 0	...
36,518	36,518	29,908	29,908	0 6 0	26
8,477	8,477	7,994	7,994	0 6 0	27
2,919	1,460	2,791	1,396	0 3 0	28
1,286	1,286	1,162	1,162	0 2 0	29
49,200	47,741	41,855	40,460	0 5 0	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	667,102	43,529	487,736	31,399	1 30 0
21	...	...	...	...	...
22	1,053,866	57,472	737,610	42,419	12 1 0
23	1,702,220	1,59,451	1,179,054	1,11,889	6 3 0
...	3,423,188	2,60,452	2,404,400	1,85,707	4 35 0
24	473,584	29,476	126,431	12,405	6 1 0
25	631,394	45,686	477,433	35,459	6 32 0
...	1,104,978	75,162	603,864	47,864	6 25 0
26	2,548,004	2,51,162	1,878,596	1,79,898	9 8 0
27	494,358	50,498	477,033	48,328	8 25 0
28	508,010	26,403	444,634	22,955	13 20 0
29	345,281	15,850	322,681	14,450	14 17 0
...	3,895,653	3,43,913	3,122,944	2,65,631	9 37 0

Class II.—Animals for slaughter.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
14,900	2,212	14,900	2,212	...	20
1,45,900	27,622	1,44,362	27,032	...	21
19,205	2,850	19,205	2,850	...	22
1,14,748	13,303	98,076	11,740	...	23
2,94,753	45,987	2,76,543	43,834	...	...
8,336	641	8,320	640	...	24
72,087	5,959	66,297	5,597	...	25
80,423	6,600	74,617	6,237	...	...
84,735	8,840	80,763	8,286	...	26
21,026	2,958	21,026	2,958	...	27
20,988	2,165	20,987	2,164	...	28
7,163	1,023	7,161	1,022	...	29
1,33,912	14,986	1,29,937	14,430	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	...	...	...	...	...
21	...	...	...	...	...
22	1,258	236	1,221	229	0 1 0
23	14,872	4,775	14,802	4,749	0 3 0
...	16,130	5,011	16,023	4,978	0 2 0
24	1,139	329	1,106	321	0 2 0
25	...	...	...	...	...
...	1,139	329	1,106	321	0 2 0
26	4,141	1,044	1,154	271	0 0 4
27	2,677	669	2,661	665	0 2 0
28	2,088	392	582	110	0 1 0
29	1,948	487	1,575	394	0 3 0
...	10,854	2,592	5,972	1,440	0 1 0

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
111,038	1,744	111,038	1,744	2 18 0	20
...	...	...	...	...	21
4,554	4,045	4,517	4,038	0 3 0	22
478,407	14,236	467,837	13,864	2 29 0	23
593,999	20,025	583,392	19,646	1 8 0	...
64,475	949	64,431	936	3 2 0	24
12,027	1,081	11,358	901	0 7 0	25
76,502	2,030	75,789	1,837	0 34 0	...
888,118	23,311	852,489	21,616	4 7 0	26
516,065	10,559	515,723	10,545	9 13 0	27
215,157	6,154	196,896	4,829	5 39 0	28
65,765	1,914	62,813	1,485	2 32 0	29
1,685,105	41,938	1,627,921	38,475	5 7 0	...

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
20	2,88,926	9,712	2,22,474	7,614	4 14 0
21	...	...	...	...	...
22	1,75,917	8,983	1,68,244	8,340	2 13 0
23	5,56,944	25,249	5,32,240	20,115	3 1 0
...	10,21,787	43,944	9,22,958	36,069	1 14 0
24	30,642	1,357	30,423	1,344	1 7 0
25	2,70,006	7,216	2,56,325	6,938	3 10 0
...	3,00,648	8,573	2,86,748	8,282	3 3 0
26	5,86,203	39,216	5,69,361	38,010	2 12 0
27	72,413	5,876	70,895	5,600	1 4 0
28	1,26,304	3,177	1,02,188	2,615	3 1 0
29	6,99,651	5,293	6,76,193	4,656	30 3 0
...	14,84,571	53,562	14,18,637	50,881	4 8 2

Class V.—Drugs, gums, spices and perfumes.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,50,206	6,270	1,07,754	4,858	2 6 0	20
...	...	...	...	...	21
1,54,924	4,681	91,235	3,223	1 9 0	22
4,94,582	23,368	4,61,905	21,490	2 11 0	23
7,99,712	34,319	6,60,894	29,571	1 6 0	...
1,33,408	4,283	89,504	2,911	4 4 0	24
1,40,217	6,370	1,22,945	4,840	1 12 0	25
2,73,625	10,653	2,12,449	7,751	2 5 0	...
2,14,894	19,373	1,87,346	17,204	0 15 0	26
1,39,076	8,523	1,19,565	7,590	2 2 0	27
1,71,636	2,682	1,61,636	2,526	4 14 0	28
96,210	2,823	56,010	1,583	2 8 0	29
6,21,816	33,401	5,24,557	28,903	1 10 0	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	3,641	1,276	3,405	1,196	0 3 0
21	...	...	...	...	...
22	...	...	...	...	...
23	11,556	11,190	10,535	9,929	0 2 0
...	15,197	12,466	13,940	11,125	0 1 0
24	2,165	1,050	1,919	973	0 4 0
25	10,239	5,551	8,019	5,071	0 4 0
...	12,404	6,601	9,938	6,044	0 4 0
26	18,415	10,398	11,615	7,979	0 2 0
27	6,787	2,121	5,569	1,741	0 4 0
28	9,725	2,431	2,920	730	0 4 0
29	3,106	1,043	2,954	985	0 5 0
...	38,033	15,993	23,058	11,435	0 3 0

Cloth and piece goods and articles of clothing.					Serial number of municipality.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
7,05,155	22,036	6,79,601	21,237	14 15 0	20
...	...	...	...	...	21
...	...	...	...	...	22
46,89,235	71,594	33,33,530	48,839	19 6 0	23
53,94,390	93,630	40,13,131	70,076	8 2 0	...
7,33,504	11,461	5,25,184	8,206	24 15 0	24
17,37,071	27,280	12,49,921	19,658	17 12 0	25
24,70,575	38,741	17,75,105	27,864	19 18 0	...
2,58,208	20,647	2,50,931	15,062	1 3 0	26
26,24,388	82,012	15,14,148	47,317	27 6 0	27
8,07,537	25,236	4,93,068	15,409	14 15 0	28
7,64,101	11,930	7,32,768	11,444	32 12 0	29
44,54,234	1,39,825	29,90915	89,232	9 8 0	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
20	10,35,081	32,346	9,65,173	30,161	21 4 0
21	...	...	...	...	...
22	59,328	927	52,992	828	0 14 0
23	52,89,112	84,473	38,84,811	60,514	22 10 0
...	63,83,521	1,17,746	49,02,976	91,503	9 15 0
24	7,92,384	12,381	5,62,148	8,782	26 11 0
25	19,75,890	31,365	14,72,168	23,374	20 15 0
...	27,68,274	43,746	20,34,316	32,156	22 4 0
26	9,82,887	38,440	9,60,203	32,438	4 11 0
27	26,57,526	82,530	15,47,286	47,835	27 15 0
28	12,47,071	38,971	5,96,864	18,652	18 2 0
29	8,63,012	14,045	8,24,433	13,445	36 13 0
...	57,49,996	1,73,986	39,28,786	1,12,370	12 8 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st the incidence of taxation per head of population—(continued).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.		Class I—(Net collections).	Total octroi—(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
1,81,787	5,681	1,53,146	4,786	3 6 0	65	0 11 0	1 13 6	20	Etawah ...	Etawah ...	Allahabad.
...	...	...	...	...	...	...	0 2 0	21	Cawnpore ...	Cawnpore ...	
...	...	...	...	...	...	0 11 3	1 0 6	22	Farrukhabad-*cum*-Fatehgarh.	Farrukhabad	
4,01,039	6,793	3,72,719	6,308	2 2 0	3,734	0 10 6	1 12 10	23	Allahabad ...	Allahabad ...	
5,82,826	12,474	5,25,865	11,094	1 1 0	3,799	0 10 9	0 14 0	...	Divisional total.		
58,752	918	30,720	480	1 7 0	...	0 9 0	1 5 0	24	Banda ...	Banda ...	Jhansi.
1,39,174	3,390	1,12,880	2,102	1 24 0	157	0 8 0	1 3 0	25	Jhansi ...	Jhansi ...	
1,97,926	4,308	1,43,600	2,582	1 9 0	157	0 8 0	1 4 0	...	Divisional total.		
5,15,693	15,054	4,07,107	10,751	2 0 0	1,949	0 14 0	1 9 0	26	Benares ...	Benares ...	Benares.
...	...	...	...	...	81	0 14 0	2 4 0	27	Mirzapur ...	Mirzapur ...	
29,041	908	21,189	663	0 10 0	502	0 11 3	1 11 0	28	Jaunpur ...	Jaunpur ...	
54,729	855	36,385	569	1 10 0	241	0 10 3	1 11 6	29	Ghazipur ...	Ghazipur ...	
5,99,463	16,817	4,64,681	11,983	1 7 0	2,773	0 13 6	1 11 3	...	Divisional total.		

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* *March*, 1919, *the average consumption or expenditure per head*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur...	Gorakhpur ...	30	48,444	661,994	31,162	365,112	18,326	7 21 0
		Divisional total	...	48,444	661,994	31,162	365,112	18,326	7 21 0
LUCKNOW.	Lucknow ...	Lucknow ...	31	231,107	2,318,055	1,33,483	1,705,922	99,640	6 32 0
	Rae Bareli...	Rae Bareli ...	32	17,329	102,700	4,977	99,374	4,807	5 29 0
		Divisional total	...	248,436	2,420,755	1,38,460	1,805,296	1,04,447	7 11 0
FYZABAD.	Fyzabad ...	Fyzabad ...	33	69,703	491,519	20,965	431,456	18,133	6 26 0
	Gonda ...	Gonda ...	34	12,567	66,077	2,381	65,432	2,363	5 8 0
	Bahraich ...	Bahraich ...	35	26,907	483,786	14,743	101,351	3,510	3 31 0
		Divisional total	...	109,177	1,041,382	38,089	598,239	24,006	5 8 0
		GRAND TOTAL, 1918-19.	...	2,374,437	28,740,636	12,99,683	18,114,695	8,36,243	7 25 0
		Grand total, 1917-18.	...	*2,374,085*	*25,912,177*	*10,62,750*	*15,441,015*	*7,07,312*	*6 20 2*

Refined sugar.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
11	12	13	14	15	14
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
8,653	2,688	7,584	2,354	0 6 0	30
8,653	2,688	7,584	2,354	0 6 0	...
124,718	53,246	87,013	36,244	0 12 0	31
3,377	1,452	3,132	1,348	0 7 0	32
128,095	54,698	90,145	37,592	0 15 0	...
...	...	...	...	...	33
4,803	1,205	4,693	1,179	0 15 0	34
10,695	3,342	5,533	1,729	0 8 0	35
15,498	4,547	10,226	2,908	0 12 0	...
1,310,091	3,89,153	716,429	2,15,545	0 12 0	
918,884	*2,67,233*	*604,892*	*1,79,731*	*0 10 3*	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
30	9,778	1,179	9,047	1,088	0 7 0
...	9,778	1,179	9,047	1,088	0 7 0
31	99,262	18,604	29,850	5,589	0 6 0
32	4,679	1,068	4,282	991	0 10 0
...	103,941	19,672	34,132	6,580	0 5 0
33	...	...	...	...	...
34	2,481	336	2,481	336	0 8 0
35	7,176	897	6,800	850	0 10 0
...	9,657	1,233	9,281	1,186	0 9 0
...	1,823,795	2,09,785	720,716	88,000	0 11 0
...	*1,934,639*	*2,18,968*	*1,051,378*	*1,23,410*	*0 17 11*

Ghi.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
3,975	2,963	3,597	2,679	0 3 0	30
3,975	2,963	3,597	2,679	0 3 0	...
94,497	94,485	67,280	67,268	0 10 0	31
1,181	1,180	1,153	1,152	0 2 0	32
95,678	95,665	68,433	68,420	0 11 0	...
5,348	5,348	4,258	4,258	0 3 0	33
954	470	946	466	0 3 0	34
1,777	1,481	1,023	853	0 2 0	35
8,079	7,299	6,227	5,577	0 3 0	...
497,694	4,37,862	282,981	2,35,831	0 5 0	...
393,482	*3,28,993*	*260,795*	*2,20,666*	*0 4 6*	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. *c.*
30	721,696	48,975	422,636	35,355	8 29 0
...	721,696	48,975	422,636	35,355	8 29 0
31	3,662,712	3,62,150	2,902,578	2,70,047	12 23 0
32	136,285	11,335	128,662	10,824	7 16 0
...	3,798,997	3,73,485	3,031,240	2,80,871	12 9 0
33	521,060	33,985	459,832	29,919	7 3 0
34	84,847	5,621	84,084	5,573	6 28 0
35	599,926	23,650	208,658	10,089	7 31 0
...	1,205,833	63,256	752,574	45,581	7 7 0
...	37,651,680	27,43,169	24,448,302	17,44,706	10 11 0
...	*35,220,737*	*25,15,674*	*22,786,094*	*16,32,293*	*9 23 14*

Class II.—Animals for slaughter.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
60,283	5,156	59,204	5,053	...	30
60,283	5,156	59,204	5,053	...	...
5,05,302	32,671	5,04,581	32,587	...	31
9,779	1,184	9,689	1,168	...	32
5,15,081	33,855	5,14,270	33,755	...	...
27,416	3,167	23,432	2,322	...	33
5,450	976	5,450	976	...	34
45,791	1,694	45,791	1,694	...	35
78,657	5,837	74,673	4,992	...	...
17,12,613	1,99,517	16,36,000	1,91,581	...	
15,01,395	*1,84,887*	*14,14,181*	*1,75,009*	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
30	1,893	576	1,876	571	0 2 0
...	1,893	576	1,876	571	0 2 0
31	34,732	9,050	28,354	7,481	0 10 0
32	1,411	349	1,383	342	0 3 0
...	36,143	9,399	29,737	7,823	0 5 0
33	2,517	472	2,512	471	0 2 0
34	1,318	212	1,318	212	0 4 0
35	37	59	...	*	...
...	4,206	743	3,830	683	0 3 0
...	118,884	29.001	98,364	24,369	0 2 0
...	*144,626*	*35,290*	*127,249*	*31,496*	*0 2 2*

paid as refunds as no octroi was charged on oil-seeds but refunds had to be paid on

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
230,624	3,581	230,427	3,554	4 30 0	30
230,624	3,581	230,427	3,554	4 30 0	...
1,587,596	43,963	1,533,644	41,363	6 26 0	31
144,275	2,527	141,587	2,479	8 7 0	32
1,731,871	46,490	1,675,231	43,842	6 29 0	...
17,397	4,208	8,160	3,598	0 5 0	33
1,806	1,240	1,800	1,240	0 6 0	34
153,367	623	140,995	398	5 10 0	35
172,570	6,071	150,955	5,236	1 33 0	...
7,429,398	2,04,138	6,951,859	1,87,596	2 37 0	
7,483,988	*1,98,843*	*7,063,602*	*1,83,860*	*2 39 0*	...

Serial number of municipality	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
30	3,44,122	10,536	3,17,721	10,013	6 8 0
...	3,44,122	10,536	3,17,721	10,013	6 8 0
31	5,66,435	64,650	4,71,725	56,158	2 0 0
32	81,002	3,315	79,553	3,248	4 8 0
...	6,47,437	67,965	5,51,278	59,406	2 4 0
33	3,94,455	11,763	3,62,381	9,969	5 9 0
34	49,733	2,385	48,275	2,339	3 14 0
35	80,684	1,736	75,112	1,671	2 13 0
...	5,24,872	15,884	4,85,768	13,979	4 1 0
...	1,18,28,742	4,53,160	89,75,764	3,34,201	3 7 0
...	*1,33,87,711*	*4,20,299*	*1,10,04,270*	*3,45,344*	*4 15 0*

CLASS V.—Drugs, gums, spices and perfumes.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,49,909	4,070	1,47,819	4,009	1 1 0	30
1,49,909	4,070	1,47,819	4,009	1 1 0	...
3,09,679	48,500	2,92,292	43,690	1 4 0	31
55,892	4,049	58,840	3,663	3 6 0	32
3,65,571	52,549	3,51,132	47,353	1 7 0	...
1,84,251	8,868	15,595	7,919	2 6 0	33
39,076	2,039	37,539	1,991	2 15 0	34
1,94,048	3,032	1,88,032	2,938	6 15 0	35
4,17,375	13,939	2,41,166	12,848	2 3 0	...
92,15,675	3,49,760	63,38,730	2,81,556	2 11 0	
89,19,329	*3,25,609*	*61,75,945*	*2,61,687*	*2 9 6*	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Md. s. c.
30	13,723	5,820	13,577	5,705	0 11 0
...	13,723	5,820	13,577	5,705	0 11 0
31	27,881	22,123	26,274	21,412	0 4 0
32	1,403	668	1,356	647	0 3 0
...	29,284	22,791	27,630	22,059	0 5 0
33	2,980	2,415	2,872	2,288	0 1 0
34	1,768	500	1,749	496	0 6 0
35	5,384	1,346	4,432	1,108	0 7 0
...	10,132	4,261	9,053	3,892	0 4 0
	335,969	1,37,167	240,553	1,12,856	0 4 0
...	*329,554*	*1,22,880*	*254,862*	*1,01,185*	*0 4 4*

Cloth and piece goods and articles of clothing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
17,02,440	27,381	16,14,716	25,929	33 5 0	30
17,02,440	27,381	16,14,716	25,929	33 5 0	...
48,97,775	82,164	46,65,495	77,934	18 9 0	31
3,13,158	5,113	3,05,995	4,997	17 10 0	32
52,10,933	87,277	49,71,490	82,931	20 0 0	...
7,32,999	12,505	7,08,084	12,112	10 14 0	33
3,06,221	5,059	2,97,686	4,891	23 11 0	34
11,21,088	17,517	7,30,560	11,415	27 2 0	35
21,60,308	35,081	17,36,330	28,418	15 14 0	...
5,50,43,487	10,20,819	3,45,05,776	6,49,879	14 8 0	
4,36,14,128	*8,24,840*	*2,99,06,690*	*5,77,395*	*12 9 6*	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing, and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
30	17,84,825	31,972	16,95,433	29,915	35 0 0
...	17,84,825	31,972	16,95,433	29,915	35 0 0
31	54,44,202	92,608	51,83,623	87,885	22 8 0
32	3,62,074	6,341	3,52,991	6,165	20 6 0
...	58,06,276	98,949	55,36,614	94,050	22 5 0
33	8,18,519	14,890	7,87,992	14,322	12 1 0
34	3,29,166	5,451	3,20,106	5,272	25 7 0
35	11,65,184	18,206	7,73,258	12,082	28 11 0
...	23,12,869	38,547	18,81,356	31,676	17 3 0
...	6,56,36,253	12,22,803	4,17,02,642	7,73,305	17 9 0
...	*5,25,70,435*	*9,94,144*	*3,59,51,521*	*6,92,431*	*15 2 3*

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	پائی	آنہ	روپیہ	پائی	آنہ	روپیہ	پائی	آنہ	روپیہ	

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the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(concluded).

Class VIII.—Metals and articles of metal.						Incidence of taxation.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Composition for octroi.	Class I. (Net collections.)	Total octroi. (Net collections.)	Serial number of municipality.	Name of municipality.	District.	Division.
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
1,10,695	1,724	96,052	1,495	2 0 0	69	0 11 3	1 15 6	30	Gorakhpur ...	Gorakhpur...	Gorakhpur.
1,10,695	1,724	96,052	1,495	2 0 0	69	0 11 3	1 15 6	...	Divisional total.		
3,78,068	11,187	3,09,811	8,653	1 3 0	7,443	1 7 0	2 8 0	31	Lucknow ...	Lucknow ...	Lucknow.
33,399	525	27,578	434	1 9 0	81	0 10 0	2 0 0	32	Rae Bareli ...	Rae Bareli...	
4,11,467	11,712	3,37,389	9,087	1 6 0	7,524	1 2 0	2 7 0	...	Divisional total.		
1,59,378	4,962	1,41,321	4,397	2 2 0	69	0 7 3	1 2 6	33	Fyzabad ...	Fyzabad ...	Fyzabad.
50,811	1,598	34,290	1,084	2 11 0	93	0 7 0	1 8 3	34	Gonda ...	Gonda ...	
3,19,488	4,992	1,71,072	2,674	6 6 0	87	0 6 0	1 3 6	35	Bahraich ...	Bahraich ...	
5,29,677	11,552	3,46,683	8,155	3 12 0	249	0 6 9	1 4 9	...	Divisional total.		
78,27,675	1,63,090	48,70,150	99,341	2 1 0	18,930	0 11 9	1 9 0		Grand total, 1918-19.		
86,40,810	*1,86,647*	*54,57,651*	*1,19,256*	*2 4 9*	*19,212*	*1 11 0*	*1 7 9*	...	*Grand total, 1917-18.*		

STATEMENT A.

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income, excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dun	1	Rajpur ...	3,958	3,237	3,826	1,566	5,392	304
Muzaffarnagar	2	Kandhla ...	8,691	2,778	7,789	3,841	11,630	52
Meerut ...	3	Baraut ...	7,776	3,670	8,300	19,726	28,026	74
	4	Mawana ...	7,196	2,454	4,510	3,957	8,467	...
	5	Sardhana ...	9,242	4,734	5,866	4,417	10,283	25,265
	6	Pilkhua ...	6,385	419	3,083	1,505	4,588	400
Bulandshahr	7	Anupshahr ...	6,419	1,037	4,494	4,372	8,866	...
	8	Dibai ...	9,573	966	4,601	6,256	10,857	...
Muttra ...	9	Kosi ...	7,188	7,920	5,019	17,329	22,348	10,894
Agra ...	10	Fatehpur Sikri	6,132	2,508	3,963	3,134	7,097	...
Mainpuri ...	11	Shikohabad ...	11,383	3,659	4,605	2,236	6,841	214
	12	Mainpuri civil station.	1,499	638	475	2,068	2,543	18
Etah ...	13	Marehra ...	7,348	1,473	4,192	2,643	6,835	...
Bareilly ...	14	Aonla ...	13,025	4,459	8,693	2,249	10,942	600
Budaun ...	15	Bilsi ...	5,509	664	4,469	2,888	7,357	...
Farrukhabad	16	Kanauj ...	18,105	4,753	10,557	4,096	14,653	2,421
	17	Kaimganj ...	7,439	6,521	3,012	4,652	7,664	...
Etawah ...	18	Auraiya ...	5,836	3,160	6,881	5,953	12,834	...
Hamirpur...	19	Mahoba ...	11,027	1,644	2,248	8,882	11,130	76
	20	Rath ...	10,169	163	3,000	7,340	1,340	...

United Provinces of Agra and Oudh during the year ending the 31*st March*, 1919.

Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
5,896	8,933	0 15 6	1 5 6	6,090	1,128	7,218	1,715	
11,682	14,460	0 14 3	1 5 6	8,525	1,294	9,819	4,641	
28,100	31,770	1 1 0	3 9 9	10,718	...	10,718	21,052	
8,467	10,921	0 10 0	1 2 9	8,312	...	8,312	2,609	
35,548	40,282	0 10 3	1 1 9	8,558	3,175	11,733	28,549	
4,988	5,407	0 8 3	0 12 3	5,076	248	5,324	83	
8,866	9,903	0 11 3	1 6 0	9,120	...	9,120	783	
10,857	11,823	0 7 9	1 2 3	9,797	825	10,622	1,201	
33,242	41,162	0 11 3	3 1 9	21,685	3,522	25,207	15,955	
7,097	9,605	0 10 3	1 2 6	7,570	125	7,695	1,910	
7,055	10,714	0 6 9	0 10 0	6,987	137	7,124	3,590	
2,561	3,199	0 5 0	1 11 3	3,097	...	3,097	102	
6,835	8,308	0 9 3	0 15 0	6,316	...	6,316	1,992	
11,542	16,001	0 10 9	0 13 6	10,699	3,000	13,699	2,302	
7,357	8,021	0 13 3	1 5 3	6,044	400	6,444	1,577	
17,074	21,827	0 9 3	0 13 0	15,764	505	16,269	5,558	
7,664	14,185	0 6 6	1 0 6	8,203	1	8,204	5,981	
12,834	15,994	1 2 9	2 3 3	8,798	438	9,236	6,758	
11,206	12,850	0 3 3	1 0 0	9,630	11	9,641	3,209	
10,340	10,503	0 4 9	1 0 3	10,331	...	10,331	172	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the United*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income, excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Banda ...	21	Karwi ...	8,031	2,268	3,514	7,764	11,278	51
Benares ...	22	Sheopur ...	1,616	538	1,202	109	1,311	...
	23	Moghalsarai*	...	...	...	...	...	...
Mirzapur...	24	Chunar ...	7,920	1,132	5,495	1,560	7,055	...
	25	Chunar Settlement.	689	421	...	3,831	3,831	149
	26	Ahraura ...	4,452	1,119	3,705	3,815	7,520	...
Jaunpur ...	27	Shahganj ...	4,694	2,590	4,083	7,643	11,726	2,025
	28	Badshahpur...	5,293	97	3,155	463	3,618	88
Ballia ...	29	Rasra ...	9,300	3,646	5,800	2,020	7,820	...
Gorakhpur	30	Gorakhpur ...	8,448	2,268	5,332	5,466	10,798	2,823
	31	Deoria ...	3,339	3,657	4,017	2,746	6,763	300
	32	Gaura Barhaj	12,294	7,587	6,539	9,079	15,618	250
Azamgarh...	33	Mau ...	16,751	2,011	5,713	3,203	8,916	...
	34	Mubarakpur	12,562	1,220	3,246	1,950	5,196	3
Naini Tal...	35	Haldwani ...	6,115	3,804	5,606	87,024	92,630	...
	36	Ramnagar ...	3,927	3,530	3,829	30,721	34,550	1,437
	37	Bhim Tal-Sath Tal.	2,855	1,631	1,811	2,938	4,749	1,000
	38	Bhowali ...	765	1,246	3,651	97	3,748	1,000
Hardoi ...	39	Sandi ...	7,139	1,549	3,098	3,963	7,061	496

* Mogalsarai was declared a notified area under notification no. 206C/XI—504E., dated the 26th September, 1918, but the constitution became operative from April, 1919.

Provinces of Agra and Oudh during the year ending the 31*st March*, 1919—(continued).

Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
11,329	13,597	0 7 0	1 6 6	8,675	2,469	11,144	2,453	
1,311	1,849	0 12 0	0 13 0	1,042	...	1,042	807	
...	...	...	...	...	...	...	...	
7,055	8,187	0 11 0	0 14 3	5,257	592	5,849	2,338	
3,980	4,401	...	5 9 0	2,610	824	3,434	967	
7,520	8,639	0 13 3	1 11 0	6,286	1,259	7,545	1,094	
13,751	16,341	1 0 6	2 15 9	8,115	259	8,374	7,967	
3,706	3,803	0 9 6	0 11 0	2,143	657	2,800	1,003	
7,820	11,466	0 10 0	0 13 6	7,659	...	7,659	3,807	
13,621	15,889	0 10 0	1 4 6	10,488	1,709	12,197	3,692	
7,063	10,720	1 3 0	2 0 0	6,158	2,503	8,661	2,059	
15,868	23,455	0 8 6	1 4 0	12,880	8,000	20,880	2,575	
8,916	10,927	0 5 6	0 8 6	8,052	...	8,052	2,875	
5,199	6,419	0 4 0	0 6 6	4,823	...	4,823	1,596	
92,630	96,434	0 14 9	15 2 3	90,787	44	90,831	5,603	
35,987	39,517	0 15 6	8 12 9	28,629	473	29,102	10,415	
5,749	7,380	0 10 3	1 10 6	6,288	...	6,288	1,092	
4,748	5,994	4 12 3	4 14 6	3,623	...	3,623	2,371	
7,557	9,106	0 7 0	1 0 0	6,490	530	7,020	2,086	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the United*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income, excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Hardoi ...	40	Pihani ...	5,963	1,006	2,447	1,815	4,262	368
	41	Madhoganj ...	2,605	151	3,795	3,211	7,006	...
	42	Bilgram ...	7,509	317	3,006	2,540	5,546	1
Kheri ...	43	Muhamdi ...	6,151	1,501	1,992	4,740	6,732	...
Gonda ...	44	Nawabganj ...	4,328	2,115	4,031	8,905	12,936	...
	45	Utraula ...	6,523	1,292	2,610	1,754	4,364	...
	46	Bargain Bazar	3,706	2,566	3,425	3,512	6,937	...
	47	Colonelganj-cum-Sikrora.	5,119	6,534	4,239	11,931	16,170	...
Bahraich ...	48	Bhinga ...	6,553	791	1,482	8,892	10,374	508
	49	Nanpara ...	9,782	1,732	3,615	6,804	10,419	500
Bara Banki	50	Rudauli ...	9,277	837	5,394	4,067	9,461	...
		GRAND TOTAL, 1918-19.	347,606	1,16,013	2,05,415	3,41,673	5,47,088	51,317
		Grand total, 1917-18.	*341,726*	*1,79,543*	*1,91,574*	*1,93,004*	*3,84,578*	*16,214*

Provinces of Agra and Oudh during the year ending the 31st March, 1919—(concluded).

Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
4,630	5,636	0 7 0	1 0 0	4,849	50	4,899	737	
7,006	7,157	1 8 0	3 0 0	6,802	220	7,022	135	
5,547	5,864	0 6 6	0 12 0	5,693	...	5,693	171	
6,732	8,233	0 5 3	1 1 0	5,321	...	5,321	2,912	
12,936	15,051	0 14 9	2 15 9	13,495	1	13,496	1,555	
4,364	5,656	0 6 3	0 10 9	4,111	...	4,111	1,545	
6,937	9,503	0 14 9	1 14 0	7,131	...	7,131	2,372	
16,170	22,704	0 13 3	3 2 6	19,528	2	19,530	3,174	
10,882	11,673	0 3 6	1 9 3	8,801	4	8,805	2,868	
10,919	12,651	0 6 0	1 1 0	10,480	...	10,480	2,171	
9,461	10,298	0 9 3	1 0 3	6,590	...	6,590	3,708	
5,98,405	7,14,418	0 9 0	1 9 3	4,94,126	34,405	5,28,531	1,85,887	
4,00,792	*5,80,335*	*0 9 0*	*1 2 0*	*3,88,401*	*82,455*	*4,70,856*	*1,09,479*	

REPORT

ON

Municipal Administration and Finances

IN THE

UNITED PROVINCES OF AGRA AND OUDH

DURING THE YEAR ENDING THE 31ST MARCH, 1920.

ALLAHABAD:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS, UNITED PROVINCES.

1920.

REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCES

IN THE

UNITED PROVINCES OF AGRA AND OUDH

FOR THE YEAR 1919-20.

No. 1895/XI—59.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 23rd November, 1920.

READ—

The divisional reviews submitted by Commissioners upon the administration and finances of municipalities during the year 1919-20.

READ ALSO—

This Government's (Municipal department) resolution no. 245/XI—59, dated the 18th February, 1920, on municipal administration in the year 1918-19.

Constitution.

OBSERVATIONS.—The number of municipalities in the province increased during the year under report from 83 to 84, the Kanauj Notified Area in the Farrukhabad district being converted into a municipality from the 1st September, 1919. The municipal population increased in consequence from 2,966,668 to 2,984,773. There was no alteration in the constitution of any of the boards except Lucknow and Naini Tal; the number of members was raised from 30 to 36 in the former and from 10 to 11 in the latter case. In Deoband and Bijnor the non-Muslims, who had hitherto abstained from election, came forward and the full complement of members on those boards was made up. In Atrauli also the Muslim seat which had remained vacant the previous year was filled; while at Lucknow the increase in the number of members was the result of a compromise between the non-Muslims and Muslim parties which satisfied the former. Altogether the number of members increased from 1,015 to 1,055. The boards of Dehra, Deoband, Hapur, Atrauli, Chandpur, Tilhar, Kunch and Bela (Partabgarh) elected non-official chairmen for the first time, thus raising the number of non-official chairmen in the province to 70 out of a total number of 84. The term of membership of the Almora board expired on the 31st March, 1920, and a fresh board then came in. The elections for two of the wards of this municipality aroused a certain amount of feeling.

2. In spite of the warning given in last year's resolution some of the boards continue to submit their reports late, though, on the whole, there was a decided improvement. Agra must again be mentioned as a conspicuous offender both in this respect and also as regards the unsatisfactory and meagre nature of its report.

Meetings.

3. The total number of meetings increased from 1,752 to 1,842, the Bareilly, Allahabad, Gorakhpur and Rae Bareli boards being mainly responsible for this increase; there was a considerable decrease in the number of meetings held by the Khairabad, Soron, Nagina, Ghazipur and Fyzabad boards. The number of meetings which proved abortive for want of a quorum and the number of meetings which were adjourned decreased appreciably from 157 to 112 in the former and from 137 to

115 in the latter case. The average attendance of members at meetings was satisfactory and there were only five boards where the average attendance of non-official members fell below 50 per cent. On the other hand it must be noted that in some cases boards appear to have held an excessive number of meetings. The Commissioner of Rohilkhand considers that the Bareilly board held an unnecessarily large number and frittered away a considerable amount of time in matters of little or no importance. The attendance of members both of this and also of the Moradabad and Shahjahanpur boards was far from satisfactory, and the Commissioner remarks that some of the members of these boards seem to have no idea of the responsibilities they took upon themselves when they stood for election. More satisfactory in this respect is the position at Fyzabad, Meerut, Allahabad, Lucknow, Saharanpur, Benares, Jhansi, Cawnpore and Fatehgarh.

Legislation.

4. The Town Improvement Bill, which was mentioned in the last resolution as having been finally passed by the United Provinces Legislative Council, received the assent of the Governor General on the 5th November, 1919. Immediately on its enactment the whole Act was extended to the municipalities of Cawnpore and Lucknow and Improvement Trusts were formed under the Act for these towns. Its extension to Allahabad has now been sanctioned and an Improvement Trust for this municipality is being appointed.

5. No legislation is at present contemplated, but it is not unlikely that amendment of the Municipalities Act will be found necessary before very long. Several recent cases have shown that in some respects the Act is not elastic enough, that the procedure which it prescribes is cumbrous, and that the Local Government is not sufficiently empowered to remove or relax the restrictions which it imposes.

Rules, byelaws and regulations.

6. The remarks on this subject made in last year's resolution might well be repeated this year. While in many municipalities good progress has been made, others, among which Shahjahanpur, Mirzapur, Jhansi, Ballia and Banda must be specially mentioned, are still behindhand in this respect. Bareilly continues to display a dislike for the models framed by Government and a preference for its own forms. The enforcement of byelaws still leaves much to be desired; in Shahjahanpur some of the byelaws have never been brought into force at all. The Commissioner of the Meerut division thinks that little attempt is made to enforce those relating to dairies and dogs. It must, however, be admitted that boards are not always well backed up by the judicial authorities when they do bring offenders to book. Breaches of byelaws are often lightly punished by Honorary Magistrates with insignificant fines. As an instance may be cited a case at Bareilly where some butchers were convicted of selling meat in various parts of the city in flagrant violation of the municipal byelaws and fined eight annas each by the Bench of Honorary Magistrates.

Income.

7. The total municipal income (excluding loans and advances) fell from Rs. 119·00 lakhs to Rs. 114·66 lakhs. This decrease was entirely accounted for by a reduction in Government contributions of more than four lakhs—from Rs. 11·96 to Rs. 7·59 lakhs. The municipal income was, therefore, really much the same as last year. With the exception of an increase in income from terminal taxation, due to fresh accessions to the number of municipalities which have adopted the latter system, and also excepting a decrease under the head of "Miscellaneous", which is to be attributed to the stopping of the sale of cheap grain and salt, variations in income from different sources as compared with last year's returns were insignificant.

8. *Income from octroi, terminal tax and toll.*—The task of preparing proposals for the substitution of octroi by terminal tax and toll continued throughout the year and was concluded by seven more boards, namely, Agra, Hardwar, Budaun, Saharanpur, Ghazipur, Chandausi and

Moradabad. Octroi is still being collected in 25 municipalities. Out of these it has been decided to allow the retention of this system by Lucknow and Gonda on account of the difficulty experienced in framing a suitable schedule which would bring in the required income and the apparent unsuitability of terminal taxation to those places. Similar difficulties have been experienced at Benares and Jaunpur, but no final decision in these cases has yet been made. The proposals of the Allahabad, Etawah, Khurja, Pilibhit, Dehra, Meerut, Hapur, Koil, Muttra, Brindaban, Kasganj, Bareilly, Banda, Jhansi and Rae Bareli boards were still under consideration at the close of the year; proposals from Shahjahanpur, Farrukhabad, Tilhar and Fyzabad were approved by Government, but the change of system did not come into effect during the year under review, while proposals from Gorakhpur, Mirzapur and Jaunpur are still awaited.

9. While the general principles laid down for the guidance of boards in the preparation of proposals for the adoption of terminal taxation still hold good, it is recognized that local variations as regards details must often be allowed, and that what will suit a large industrial place like Cawnpore may be quite unsuited for smaller places where industry is either stagnant or in its infancy. In fact it is rapidly becoming clear that terminal taxation is not suited to every type of municipality, and as already noted, the attempt to replace octroi by it everywhere has been abandoned. Relaxation of the conditions usually enforced must be allowed where strict adherence to them would lead to evasion, and unfortunately there is reason to believe that evasion is not uncommon, particularly where there is a wide difference between the rates of tax and toll. Where a high terminal rate is imposed on certain commodities there is a natural temptation to importers to unload their goods at stations adjoining municipal limits and bring them into the municipality in carts. Complaints to this effect have been received both from some of the railway companies whose traffic is affected adversely thereby, and also from the municipalities concerned. To meet this difficulty the Lieutenant-Governor has decided to permit boards which anticipate such evasion to add a third class of toll at prohibitive rates on those articles on which a high terminal rate is imposed, but it is too early yet to say whether this solution of the question will be completely successful.

10. As has already been noted receipts from octroi fell from Rs. 37·43 to Rs 34·17 lakhs and receipts from terminal taxation rose from Rs. 5·97 to Rs. 10·61 lakhs, this being mainly due to the increase in the number of municipalities which changed from one system to the other during the year. Decreases in income from octroi in individual municipalities, such as Bareilly, Fatehgarh, Agra and Allahabad, are generally attributed to crop failure and difficulties of transport. Allahabad adds, as a further contributory cause, the prohibition of exports from certain States. Increases in receipts from octroi occurred at Benares, Jhansi, Banda and generally in the Agra division, except at Agra itself. The increase at Benares is not explained; at Banda it is said to be due to the fact that claims to refunds amounting to over Rs. 12,000 were not met during the year owing to want of funds—a significant indication of the state of the municipal finances; while at Jhansi it is attributed to the larger number of cattle brought to the municipal slaughter-houses.

11. *Income from taxation other than octroi, terminal tax and terminal toll.*—Income increased under six and decreased under five heads. The main increases were in the tax on houses (Rs. 29,000), water tax (Rs. 50,000), tolls on roads and ferries (Rs. 10,000), tax on circumstances and property (Rs. 30,000) and the pilgrim tax (Rs. 37,000). The only important decrease was one of Rs. 20,000 in the tax on trades and professions. On the whole, leaving octroi and terminal taxation out of consideration, the municipal income from other taxes rose by Rs. 1·29 lakhs.

12. The chief increases under the house tax occurred at Agra, Allahabad, Benares and Hardoi; under the water tax at Agra, Allahabad and Benares, there being a decrease of over Rs. 12,000 under this head at Lucknow, while the income at Naini Tal also declined; under the tax on circumstances and property increases occurred at Najibabad, Sitapur, Nawabganj (Bara Banki), Bisalpur, Fatehpur and Tanda, and under the pilgrim tax at Hardwar and Benares. For the decrease under the tax on trades and professions Hathras, Bareilly and Lakhimpur were chiefly responsible. The increase under the head of water tax is satisfactory so far as it goes, but it will have to go a good deal further before the income covers expenditure. In not a single case does it do so at present. An increase in the rates in all the larger municipalities is urgently called for and is at present, it is understood, being considered by some of the boards. So far Allahabad is the only board which has definitely decided in favour of enhancement.

13. Mention may be made here of the precarious nature of the water supply in several municipalities. Little was done during the year to improve matters, and boards continue to live from hand to mouth in this respect. The Board of Public Health have recently informed Government that they view the situation with grave apprehension and their views have been published for general information. The Lieutenant-Governor considers the situation to be serious, and trusts that all the boards concerned will give it their immediate and earnest attention. In Allahabad, Lucknow, Benares, Cawnpore and Naini Tal the position is rapidly becoming critical, for the supply has in each case outgrown the pumping and filtering capacity of the plant. The engines and pumps have been during the last few years taxed to their utmost limit, and many of the sets will before long be of no further use. At the same time the demand for water has been rapidly increasing.

14. If this position admitted of immediate remedy matters would not be so grave: but under present conditions the plant required for the renewal of the machinery cannot be obtained and imported under a period which is estimated by the Sanitary Engineer at eighteen months, and this period may be indefinitely prolonged in the event of labour disputes. The municipalities mentioned therefore will have to make their present plant last for at least another two hot weathers, and will have to place their orders at once if they wish to have a new plant working in the third hot weather.

15. The pilgrim tax is susceptible of considerable extension and several towns which attract a large number of pilgrims have recently approached Government with a view to its adoption. In some cases municipalities have no other obvious source from which they can expand their revenues; they are faced with schemes of sanitary reform involving a large expenditure, and it is natural that they should wish to make the pilgrim pay for the provision of amenities from which he will chiefly benefit. The Lieutenant-Governor considers that in such circumstances the imposition of a pilgrim tax is entirely justified; the burden on the pilgrims, being limited under the instructions laid down by the Government of India to one anna to and from the town concerned, is extremely light, and Sir Harcourt Butler does not believe that it would be felt by the pilgrims or that it would have any effect on the traffic of the railway companies through which it has to be collected. Unfortunately this view is not shared by some of the railway companies concerned, and at present in consequence of their opposition little progress is being made with the proposals for extension to other towns. His Honour is aware that the question is not entirely free from difficulty, that evasion, though unlikely where so small an amount is concerned, is theoretically possible; but he does not believe that there is any real cause for the apprehensions expressed by the railway companies, and he earnestly trusts both in the interest of the towns concerned and of the pilgrims that the question will be satisfactorily settled.

16. Signs are still not wanting that municipalities which depend on direct taxation for the greater part of their income are by no means reconciled to the system and would gladly welcome a reversion to any form of indirect taxation. Writing of the tax on circumstances and property, the Commissioner of the Agra division remarks that the total income remains much the same, but the tax is hardly anywhere accepted by the boards as a satisfactory main source of income ; "in a number of towns the proceeds are materially less than they were five years ago, and several reports enlarge on the difficulties of assessment and collection. In Mainpuri in particular local dissatisfaction with the tax is great and several reports speak of its possible replacement by other forms of taxation. In Firozabad the assessment has been reduced and tolls have been imposed with successful results. It is unlikely that any of these towns could be allowed to introduce the full terminal tax and toll system, nor is it likely that it would prove successful, as much of the railway trade, owing to its petty character, could be diverted without difficulty to railway stations near by, but one feels constrained to remark that a system involving fluctuating assessments liable to revision each year on the private circumstances of the majority of the electors is very obviously a most difficult one for municipalities newly emancipated from official control to manage. A partial reversion to indirect taxation in the shape of tolls with a more stable system of direct taxation, such as house tax with a high exemption limit would seem a possible alternative. But there can be no doubt that all these small municipalities would welcome a reversion to octroi if they were permitted to do so."

17. Direct taxation is undoubtedly unpopular. In theory it may be preferable to indirect taxation : but the merits of a tax cannot be judged on theoretical considerations alone. Indeed if other things are equal—if two taxes are equally productive, equally economical, equally justly distributed—then it is possible to assert that the better tax is that to which the people most concerned are accustomed and which they prefer : in short that the better tax is that which is most convenient to the community. Sir Harcourt Butler would deprecate a general reversion to octroi : he would not generally support proposals for the imposition of terminal taxation in place of a house tax, a tax on trades and professions or other direct taxation. Nevertheless he would see no important objection to a partial reversion to indirect taxation in the shape of tolls as suggested by the Commissioner of Agra. And as regards direct taxation, he considers that much can be done to remedy the present situation by giving more attention to simplicity, in the matters especially of schedules and rates. Their elaborate nature at present makes evasion easy and collection difficult. In short the Lieutenant-Governor considers that the improvement of local taxation will best be attained by a careful combination of direct and indirect taxation with the simplification of the former, and he advises municipal boards to consider the question of reforming their systems along these lines.

18. *Income from sources other than taxation.*—The total income under this head was Rs. 45·27 lakhs as against Rs. 52·29 lakhs in the previous year. The decrease is more than covered by a reduction in Government contributions of Rs. 4·38 lakhs and a fall of Rs. 5·20 lakhs under the head 'Miscellaneous.' The figure under the latter head, which was swollen last year by receipts from the sale of salt and cheap grain, has now fallen to normal proportions. The real income from municipal property increased by Rs. 2·46 lakhs and thus the total is more satisfactory than at first sight it would appear to be.

19. Realizations under special Acts remained much the same as last year. Apart from the items mentioned above, variations occurred chiefly under sale proceeds of lands + Rs. 52,000, conservancy receipts + Rs. 31,000, revenue from markets and slaughter-houses + Rs. 78,000, sale of water + Rs. 20,000, interest on investments + Rs. 41,000, rents of lands — Rs. 18,000, recoveries — Rs. 54,600. These variations are not of sufficient importance to call for any particular comment.

Reference was made in last year's resolution to the decline in the number of cases reported under the Municipal Act and this was attributed to the war and the consequent depletion of municipal staffs. It is satisfactory to note that there was a large increase during the past year both in the number of offences reported and in the number of cases brought to trial. The former rose from 17,241 to 20,943 and the latter from 15,240 to 18,078 and there can be little doubt that the High Court is correct in attributing this improvement to superior organization and supervision.

20. Much still remains to be done in the way of overhauling the nazul registers and realizing adequate income from nazul property. In some of the larger municipalities the services of Government officials, either deputy collectors or tahsildars, are being lent for this purpose. In most cases a proper survey is the first necessity. At present boards have, it is to be feared, often to allow claims of doubtful validity simply because of the absence of a proper survey and their supineness in the past. The Commissioner of Benares considers that district officers have not interested themselves sufficiently in the matter and have left too much to the boards. He adds that in Jaunpur registers have not been overhauled since 1910. The Commissioner of the Jhansi division singles out Banda as having made little progress in this direction; he also questions whether all the income derived from nazul finds its way into the nazul accounts. Cawnpore, on the other hand, reports that action was taken to obtain an adequate rent from nazul land by bringing it to the level of the market rate.

21. *Collection of municipal dues.*—Little is said on this subject by several Commissioners, but on the whole there would appear to be some improvement. A substantial improvement is reported from the Fyzabad division, except in the case of Sultanpur, where poor collections have been a recurring feature for some years past. It was most marked in the Tanda and Bara Banki municipalities, which had previously been adversely commented on for neglect of this duty. The Commissioner, however, points out that it is not equally clear whether in cases where the tax on circumstances and property or trades and professions forms the main basis of income, a careful scrutiny is maintained of the assessment lists with a view to seeing that there is no under-assessment and that persons liable to assessment are not escaping taxation.

Expenditure.

22. The expenditure for the year again rose by Rs. 2·62 lakhs from Rs. 104·50 to Rs. 107·12 lakhs, as compared with a rise in the previous year of Rs. 9·16 lakhs. Increases occurred under almost all heads, the only exceptions of any importance being a decrease under plague charges of Rs. 19,000, under roads of Rs. 21,000, under rents of Rs. 10,000, and fairly large decreases under contributions towards educational and general purposes and also under the head of interest paid on loans. The increase was largest under the heads of conservancy and public instruction, where it was Rs. 1,75,000 and Rs. 1,05,000 respectively; general administration accounts for Rs. 45,000, water supply establishment for Rs. 56,500, printing charges for Rs. 44,000, lighting for Rs. 43,000, and public safety-fire for Rs. 32,000.

23. In general the increase is to be attributed to revision of the pay of staff and increase in the cost of material. Public instruction is dealt with separately. As regards conservancy very few improvements were carried out anywhere and on this subject not a single Commissioner is enthusiastic. The remarks made by the Sanitary Commissioner with reference to the municipalities of the Jhansi division can probably be taken as a fair sample of conditions generally. Lalitpur, Mau, Orai and Kalpi he finds "fairly satisfactory." Banda is "fairly clean on the surface" but otherwise unsatisfactory, the supervision being inadequate; Jhansi is described as "wanting in even the most necessary and

elementary principles of hygiene" while Kunch is a "most insanitary and disgusting place." And the boards pay little attention, it is to be feared, to the inspection notes of the officers of the Sanitary department. They are disposed of, in the words of the Commissioner of Rohilkhand "in a routine and desultory fashion, and promises are made which are not fulfilled as the same defect is noted over again in the next inspection note." The larger municipalities are little better in this respect than the smaller. Very few of the boards display any interest in the subject. The attitude of the Agra board which has evinced considerable enthusiasm for its electrical scheme but none for its sanitary scheme may be regarded as typical.

24. The increase in expenditure on lighting is similarly due to the increase in price of oil and lamps and has not resulted in any general improvement in lighting arrangements. Of Allahabad the Commissioner remarks that "the present system is hardly worthy of a great city"; and the Commissioner of Lucknow, referring to that municipality, says "the present lighting in the main streets is a discredit to the city."

25. Despite the remarks on the subject in last year's resolution expenditure on roads actually declined, and all boards the state of whose finances is at all precarious economized at their expense. In Bareilly the state of the roads is reported to be "going from bad to worse" and the Commissioner considers that the interference of some of the members in matters in which expert and technical knowledge is required accounts in a great measure for this unsatisfactory state of affairs. Of Benares the Commissioner reports as follows:—"Last year it was estimated that normal expenditure should be about Rs. 75,000. In 1918-19 only Rs. 31,500 and in the year under review only Rs. 26,000 was spent. An estimate recently made shows that to put the principal thoroughfare in order nearly 1½ lakhs would be needed. The deficiency in expenditure is attributed to the difficulty in obtaining transport. This has no doubt materially affected work, but it must also be added that there has been want of energy. Complete repair is not possible in the state of the board's finances and a careful selection by the board of the more important roads is desirable."

26. It is clear that neither as regards sanitation, lighting or communications can much improvement be expected without considerable outlay and while he has considered it necessary to point out to the boards their deficiencies in these respects, His Honour does not hold them entirely responsible for the present unsatisfactory position. Circumstances have been too strong for them. Expenses have risen on all sides. Estimates for sanitary schemes which were formed a few years ago have now doubled or trebled; machinery is both expensive and difficult to procure without long delay, and the price of kankar for roads continues to rise as the supplies near at hand become exhausted.

Education.

27. Expenditure on education increased from Rs. 7,38,225 to Rs. 8,43,773, the largest increase—from Rs. 1,28,426 to Rs. 1,93,486—taking place in the Allahabad division, for which the Cawnpore, Allahabad and Farrukhabad boards are chiefly responsible. There were fairly large increases also in the Fyzabad and Lucknow divisions; Agra and Gorakhpur showed small decreases, and in other divisions there was little change. In many cases the increase is due to boards taking under their management schools which had hitherto been managed by the district board.

28. The number of boys' primary schools managed by the boards decreased by 17, but the number of aided schools rose by 27: altogether the number of scholars in both aided and board's primary schools increased by 3,844. As regards secondary education there was an appreciable increase in the number of schools managed or aided by municipal boards as well as in the number of scholars, which reached

the figure of 18,990 or 1,600 more than last year. There was an encouraging advance as regards girls' schools as the number rose by 18 and the number of scholars by 2,335.

29. The remarks of Commissioners on the subject of educational progress disclose little that is new. There are still far too many municipalities in which the prescribed minimum expenditure of 5 per cent. of the municipal income is not worked up to. Nowhere is there evinced any great popular thirst for education and in such circumstances progress cannot but be slow although expenditure on education as a rule meets with public approval, and is in fact the only head which does. Unfortunately, as the Commissioner of Benares remarks, the approval extends only to increases in the number of schools and teachers, and shows little regard for salaries, housing and equipment. Lucknow and Allahabad have still large balances from Government grants for the building of new schools unexpended.

30. The Primary Education Act has not yet been applied to any municipality. The Lieutenant-Governor considered that the rules as originally drafted were insufficiently liberal and that some of their provisions were of such a nature as to discourage boards from taking advantage of the Act. His Honour recognizes that for some time to come it may be necessary to allow relaxation of the conditions which are usually imposed as regards the qualifications of teachers and accommodation facilities. The rules have now been considerably liberalized in these respects and submitted for opinion to a number of leading non-officials who are interested in the subject. They have now been issued and it is hoped that municipalities will come forward for the application of the Act. As was remarked in last year's resolution Sir Harcourt Butler is ready to give liberal financial assistance to any such enterprise. In the present state of municipal and provincial finance, however, no very rapid progress can be expected. His Honour has no wish to discourage any board from utilizing the Act, but in some cases it would appear necessary to suggest to municipalities that they should put their existing house in order before contemplating extensions to it. The Commissioner of the Meerut division, for instance, writes of the Meerut board :—

"The board, so far as I can make out, have still no satisfactory arrangements for the inspection of their schools and the figures tend to show that in spite of the efforts of the Educational Committee . . . their efficiency leaves much to be desired. The board apparently owns no buildings of its own and school has to be held in rooms unsuited for the purpose. . . . The committee wishes to introduce compulsory education at once in certain areas, increasing the number of schools elsewhere so as to pave the way for the introduction of compulsory education there also. But it is not more schools that are wanted at present but the improvement of the existing schools and an increase in their enrolment and attendance. Since nearly 75 per cent. of the sons of the poorer classes do not attend any recognized schools, it would appear that the majority of parents have not as yet any inclination to send their sons to schools and that any measure for the introduction of compulsory education could not be introduced without much trouble and hardship."

Vital statistics.

31. The municipal birth rate again fell from 41·75 to 40·70, while the death rate also declined from 80·94 to 42·99. The year was free from epidemics and generally fairly healthy. The fall in the birth rate merely indicates that the full effect of the influenza epidemic of the previous year on births was not immediately felt, and the Sanitary Commissioner considers, having regard to the fact that the previous year was the unhealthiest on record that a fall of only 1·05 is not unsatisfactory. The municipalities, at all events, fared much better in

this respect than the province generally, the provincial birth rate falling from 39·89 to 32·39. Firozabad heads the list, as it has done for the last seven years, with a birth rate of 69·34, while, leaving out Mussooree, where the circumstances are of a special nature, the municipalities which returned lowest rates were Azamgarh, Lakhimpur and Mainpuri, the figures being respectively 13·76, 16·18 and 20·18. In two of these three municipalities the low rate is ascribed to defective registration. The highest death rate occurred in Brindaban where it was 88·98, or considerably in excess of the average of the previous year. Balrampur comes next with a rate of 71·75, while Sikandra Rao, Mau, Cawnpore and Firozabad return figures of over 60.

32. The infantile mortality fell from 367·52 per mille to 292·47. The highest mortality was reported from Jalesar (Etah) with a death rate of 501·47 per mille of births. Cawnpore, Brindaban, Sikandra Rao and Mau had rates of more than 400. A scheme for the training of indigenous dais was started at six centres, Lucknow, Benares, Cawnpore, Allahabad, Bareilly and Fyzabad, but the progress made has not been very great and the Bareilly health officer is the only one who speaks in enthusiastic terms of the work done. Propaganda and educational work both among the dais and the general public would appear to be necessary before much success can be expected.

Improvement Trust.

33. The Improvement Trusts which were created during the year for Lucknow and Cawnpore commenced operations and have now completed the greater part of the preliminary spade work. Several important schemes have been published and some have already been sanctioned and are now being carried out. His Honour has drawn the special attention of the Trusts to the importance of housing schemes both to replace the people who may be temporarily ejected and also to provide for the normal needs of an expanding population. Since the close of the year an Improvement Committee has been appointed for Naini Tal to draw up a preliminary report on the lines adopted in Lucknow, Cawnpore and Allahabad.

Financial position of boards.

34. The financial position of the majority of boards is sufficiently strong to enable them to meet all ordinary demands, including enhancement of pay of municipal employees necessitated by the change in economic conditions, and have a fair balance left. It does not, however, in most cases allow them to contemplate any large scheme of improvement without the imposition of fresh taxation. A certain number of boards even now cannot satisfactorily pay their way ; and it includes some of the most important municipalities in the province such as Allahabad, Lucknow, Fyzabad, Cawnpore, Bareilly and Benares. At least two of these boards are in the Commissioner's words "heading for bankruptcy," but most of them are now taking steps to impose fresh taxation and thus bring their income more into line with their expenditure.

35. Among the larger municipalities the position is fairly satisfactory in Shahjahanpur, Moradabad, Mussooree, Meerut, Naini Tal, Saharanpur and Fatehgarh, while at Aligarh it is reported to be exceptionally good. The Commissioner of Agra does not accept the favourable view of the financial position of that municipality which the chairman's report suggests. In his opinion the figures mean "that the board was only able to meet its debt charges and its normal obligations from normal resources with a small margin of a few thousand rupees for public works." At the same time he adds that "the board can fairly claim that they have been able to meet heavily increased demands in the wages bill from their normal revenues, though at the cost of reducing allotments for original works to a low figure. The revision of assessments of the fixed taxes will improve the financial position considerably."

36. In Bareilly receipts for the past year were considerably less than the expenditure and the balance far below the prescribed minimum. In

the Commissioner's opinion immediate and strenuous measures are necessary to put matters right by cutting down expenditure. "The first step to be taken," he remarks, "is to reorganize the establishments by reducing the unessential posts and paying those retained more in accordance with the qualifications of the incumbents." It is satisfactory that since the close of the year the board have shown signs of a desire to reduce their expenditure by such measures.

37. At Benares the position is not much better. Income, it is true, slightly exceeded expenditure, but the real closing balance was only about half the fixed minimum balance the board is required to maintain and, as the Commissioner remarks, "the deficit would have been larger, if the board had paid all bills due and had worked up to the budget allotment for repairs to roads."

38. At Cawnpore receipts fell short of the budget estimates by nine lakhs and of the actuals of the previous year by one lakh respectively, while expenditure exceeded the previous year's figures by nearly two lakhs. The board is now taking steps to increase its income by the revision of the terminal tax and toll schedules and it has also appointed a special committee to go into the various heads of expenditure and to suggest possible curtailments.

There was a slight increase in income and a slight decrease in expenditure at Allahabad, but the balance of Rs. 97,549 includes a sum of Rs. 75,482 on account of grants and loans, and the net balance is far below the prescribed minimum. The financial condition of this municipality is as precarious as the other municipalities mentioned, if not more so. The board can only produce a budget for the current year which shows a surplus at all by assuming that Government will agree to postpone its claim to certain interest charges and by making optimistic estimates of the income to be derived both from existing taxes and taxes which have yet to be imposed. Proposals to improve the position are now under consideration and some increases in rates and taxes have already been sanctioned by Government.

39. While the position at Lucknow also is unsatisfactory the Commissioner is hopeful that it will soon improve. As at other places the board is considering proposals for the expansion of income. "The future prospects of the board," the Commissioner remarks, "depend on new schemes of water and sewerage and with the expansion of Lucknow which is now taking place, I do not think there is any ground for pessimism."

40. That in many cases there is no reason why municipalities should not take steps to improve their financial position by the imposition of additional taxation is clear from an examination of the incidence of taxation per head of the population. The incidence varies very considerably, being highest as might be expected in the hill municipalities of Mussooree and Naini Tal, and lowest in Sambhal and Shahabad, whose populations pay only Re. 0-4-0 and Re. 0-5-6 respectively per head. Midway between these extremes come Cawnpore with Rs. 5-7-9, Dehra with Rs. 4-1-3 and Allahabad with Rs. 3-1-3. The remainder all return figures below Rs. 3 and there is no reason to suppose that in many of these cases extra taxation could not be levied, if necessary, without imposing too heavy a burden on the population concerned. The incidence of taxation in Meerut, for instance, is only Re. 1-15-0 per head, in Saharanpur it is Re. 1-10-9, in Khurja Re. 1-3-3, in Budaun Re. 1-5-6, in Moradabad Re. 1-15-9, in Shahjahanpur Re. 1-4-0, in Farrukhabad Re. 1-1-3, in Bareilly Rs. 2-2-0 and in Lucknow Rs. 2-12-3.

General.

41. The principal facts in the history of the municipal administration of the province during the past year have now been told. They disclose sufficiently the main weaknesses and shortcomings of the

boards, and His Honour does not wish to lay any further stress on the individual defects which are not unnaturally to be found in a few out of a large number of local bodies composed of many various elements. There will probably always be some black sheep, but their number is visibly on the decline and their blackness is not so noticeable as it was. For the unsatisfactory financial position in which many boards now find themselves Sir Harcourt Butler does not think that they are entirely to blame. The circumstances of the past few years have been abnormal and it is not surprising that boards have been in some cases slow to adapt themselves to economic changes. There are not wanting signs that the position is now better recognized, that members are making up their minds to swallow the somewhat bitter medicine of heavier taxation and beginning to take a more public-spirited view of their responsibilities. At present boards are not infrequently criticized for lack of energy, and His Honour is inclined to agree with the Commissioner of Benares that in some cases at least this apparent slackness is due to anxiety as to the reception which their acts will meet with at the hands of the general public. He would therefore recommend for acceptance by the boards the suggestion of the Commissioner that greater publicity should be given to the discussions at meetings. At present the printed records are usually printed late and are so brief as to convey little impression to the general public of the reasons which have influenced the boards in their decisions. It is essential, if the acts of a board are to meet with general approval, that the reasons for them should be clearly understood. His Honour will gladly encourage any steps the boards may take in this direction. Complaints of friction between members are still to be found, but they are fewer than they were, and Sir Harcourt Butler is hopeful that members are beginning to realize the evils which arise from dissension and the discredit into which it brings both the members themselves and municipal administration generally. In several municipalities the signs are encouraging. Of the Fyzabad board the Commissioner remarks that a spirit of goodwill and mutual help prevails. The proceedings of the Naini Tal board have been characterized in the words of the Commissioner, 'by good temper, a spirit of compromise and a loyal desire to carry out the decision of the majority even when there has been diversity of opinion upon any point,' and similar harmonious co-operation is reported from Benares. An improvement is also to be observed in some of the reports themselves, as being franker and more complete statements of the position of the boards than they have been in the past. Especially is this the case with the Benares report. The report from Lucknow deserves special praise, as a frank and discriminating document of high merit, which reflects great credit both on its author and the board that passed it.

42. The Fyzabad board is further to be commended as fully alive to the necessity of carrying out the advice of its expert advisers in the matter of sanitation, and other boards might well take a lesson from it in this respect. Hitherto, it is to be feared, boards have often been inclined to resent the interference of experts and to display their independence by rejecting their advice. His Honour trusts that this tendency will disappear; in the present times of stress and difficulty he is sure that on reflection they will realize that expert advice and co-operation between the boards and officers of Government is more than ever necessary, and that little progress can be made if relations are strained or merely formal. He recognizes that occasional doses of purely destructive criticism or the advocacy of ideals with very little practical advice as to how they are to be attained are not likely to be welcomed, and he is convinced that if the boards are to receive any real constructive help from Government, officials and non-officials must get into closer touch. This question was only recently raised in an address presented to His Honour by the Fyzabad Municipal Commissioners in

which it was pointed out that, before the passing of the present Act, the official chairman of a board was a connecting link between the members and officials generally, and that now that the link had disappeared there was a danger lest that co-operation which the Fyzabad board recognized as so necessary should not be attained. His Honour has been so impressed by the wisdom of these remarks that he has addressed all heads of departments on the subject. There is in particular a very real need for closer relations between Chairmen of municipalities and the Secretary to Government who deals with this branch of the administration. All municipalities look to Government to finance whether by way of loan or grant or both those larger schemes of sanitary reform many of which are now long overdue, and Government and the Board of Public Health are at present engaged in a critical examination of the resources, existing and potential, of the more important boards with a view to the carrying out with Government assistance of a programme of sanitary improvements and electrical installations at the earliest possible date. It is therefore of the greatest importance that Government should be fully acquainted with the capacities and wishes of the boards concerned, and it is obvious that this knowledge cannot be satisfactorily obtained merely in the ordinary course of official correspondence. Sir Harcourt Butler earnestly trusts, therefore, that these overtures in the direction of greater co-operation between the boards and Government officials will be met in the spirit in which they are made.

ORDER.—Ordered that a copy of this resolution be forwarded to all Commissioners of divisions, for information and communication to the chairmen of municipal boards.

Ordered also that a copy be published in the *United Provinces Government Gazette* for general information.

By order,

E. A. H. BLUNT,

Secretary.

Abstract of statement no. I showing the constitution of municipal boards (1919-20).

Number of municipalities under Act II of 1916	84	Aggregate number of members of municipal boards—	
Population within municipal limits ...	2,984,773	(*a*) *Ex-officio*	52
Number of towns of which the municipal boards are—		(*b*) Elected	898
(*a*) Elected		(*c*) Nominated	105
(*b*) Elected and appointed ...	84	Of the above—	
(*c*) Appointed		(*d*) Officials	76
		(*e*) Non-officials	979
		(*f*) Europeans	72
		(*g*) Indians	983

Abstract of statement no. II showing the system of taxation in force and giving the provincial totals of income (1919-20).

System of taxation.	Municipalities.
Octroi in force in	34
Tax on houses and lands in force in ...	28
Tax on animals and vehicles in force in ...	37
Tax on professions and trades in force in ...	52
Tolls on roads and ferries in force in ...	12
Water tax in force in	9
Conservancy (including scavengering and latrines) rates in force in	13
Tax on lake frontage and boats in force in ...	1
Tax according to circumstances and property in force in	36
Terminal tax in force in	8
Terminal toll in force in	7
Pilgrims' tax in force in	1
Tax on animals for slaughter in force in ...	1

Total income.	Rs.
Total octroi	34,17,262
Tax on houses and lands	5,59,179
Tax on animals and vehicles ...	1,11,112
Tax on professions and trades ...	1,35,850
Tolls on roads and ferries	2,59,582
Water tax	7,79,446
Conservancy (including scavengering and latrine) rates	90,402
Tax on lake frontage and boats ...	968
Tax according to circumstances and property	4,02,449
Terminal tax	8,63,189
Terminal toll	1,98,109
Pilgrims' tax	1,13,059
Tax on animals for slaughter ...	8,724
Realizations under special Acts ...	1,77,520
Revenue derived from municipal property and powers apart from taxation ...	27,13,276
Grants and contributions (for general and special purposes)	8,24,046
Miscellaneous	8,23,492
Total income of the year excluding opening balance	1,14,77,665
Extraordinary and debt	4,07,238
Total receipts excluding opening balance	1,18,84,903
Total receipts including opening balance	1,47,61,720

	Rs.	a.	p.
Incidence of taxation per head of population	2	5	3
Incidence of income per head of population	3	13	6

Abstract of statement no. III giving the provincial totals of expenditure (1919-20).

		Rs.
General administration and collection charges.		
Office establishment, inspection, honorary magistrates' establishment ...		5,60,374
Collection of taxes (including bonded warehouses, establishment, purchase of account books and money boxes, repairs to outposts, etc.) ...		4,69,555
Collection of tolls on roads and ferries		41,436
Survey of land		38,846
Refunds (other than octroi) ...		47,791
Pensions and gratuities		8,786
Annuities		1,123
Public safety.		
Fire (establishment, purchase of fire engines, buckets, repairs, etc.) ...		46,173
Lighting (establishment, purchase of lamps, oil, repairs, etc.) ...		7,54,269
Police (establishment, purchase of clothing, repairs to outposts, etc.)...		371
Rewards for the destruction of wild animals and snakes		8,224
Public health and convenience.		
Water-supply...	Capital outlay ...	2,07,578
	Establishment ...	9,67,122
Drainage ...	Capital outlay ...	5,39,131
	Establishment	1,94,345
Conservancy (including road-cleaning and watering) and latrines ...		18,56,705
Charges on account of health officers and sanitary inspectors ...		1,51,937
Hospitals and dispensaries ...		2,50,912
Plague charges		4,530
Public health and convenience—(concluded).		Rs.
Vaccination ...		30,514
Other sanitary requirements ...		2,35,823
Markets and slaughter-houses ...		89,337
Pounds		29,571
Dâk bungalows and *sarais* ...		6,708
Arboriculture, public gardens, and experimental cultivation ...		1,11,217
Veterinary charges		7,082
Registration of deaths and births ...		20,493
Public works		11,94,931
Public instruction		8,43,773
Contributions		2,82,353
Miscellaneous.		
Interest on loans	for previous year ...	...
	for current year ...	4,89,904
Actual cost of work done for private individuals		87,972
Miscellaneous		11,33,773
Total expenditure		1,07,12,659
Extraordinary and debt.		
Investments		86,428
Payment to sinking fund ...		17,531
Repayment of loans		8,07,972
Advances		14,546
Deposits		1,16,317
Total disbursements		1,17,55,453
Balance.		
Deposits		34,531
Actual balances		29,71,736
GRAND TOTAL ...		1,47,61,720

STATEMENT I.

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March*, 1920.

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
MEERUT.																							
Dehra Dun	1	Dehra ...	Act II of 1916.	30,301	1	...	...	...	1	2	13	16	1	15	7	9	13	...	...	23·01	64·62	62·02	
	2	Mussooree ...		17,420	...	...	...	1	1	2	11	14	2	12	10	4	27	2	...	25·92	65·12	57·28	
Saharanpur	3	Saharanpur ...		62,850	...	...	...	1	...	2	12	14	...	14	1	13	23	...	...	78·26	80·44	80·29	
	4	Hardwar ...		28,837	..	..	..	1	...	3	12	15	...	15	...	15	14	...	...	71·43	56·19	57·14	
	5	Deoband ...		18,614	1	..	...	...	1	1	8	10	1	9	...	10	14	..	...	55·55	77·77	74·02	
	6	Roorkee ...		13,850	...	...	...	1	...	2	9	11	1	10	2	9	13	...	...	61·53	74·61	72·4	
Muzaffarnagar.	7	Muzaffarnagar...		23,811	1	...	...	...	1	...	10	11	1	10	1	10	22	1	...	31·82	60·91	58·26	
	8	Kairana ...		16,293	1	...	...	...	...	...	8	8	...	8	...	8	34	2	...	...	72·22	72·22	
Meerut ...	9	Meerut ...		76,755	1	...	...	...	1	...	15	16	1	15	1	15	27	2	2	14·81	71·75	68·37	
	10	Ghaziabad ...		11,304	1	...	...	...	...	2	9	11	...	11	1	10	20	3	...	...	62·27	62·27	
	11	Hapur ...		19,142	1	...	...	...	...	2	10	12	...	12	...	12	15	...	1	...	64·00	64·00	

Agra.	Bulandshahr	12	Bulandshahr ...		19,383	1	...	...	...	1	...	7	8	1	7	...	8	27	...	...	37·04	79·89	74·54
		13	Khurja ...		27,387	1	...	...	...	1	...	10	11	1	10	...	11	20	1	1	55·00	72·50	70·90
		14	Sikandrabad ...		18,946	1	...	..	...	1	...	9	10	1	9	...	10	19	...	...	63·16	65·55	71·29
			Divisional total	...	384,893	10	...	...	4	8	16	143	167	10	157	23	144	288	11	4	...	...	...
	Aligarh ...	15	Koil (Aligarh)		66,344	...	...	...	1	1	2	12	15	1	14	2	13	13	...	...	38·46	67·03	63·46
		16	Hathras ...		37,854	1	...	...	...	...	1	12	13	...	13	1	12	22	...	6	...	45·45	45·45
		17	Atrauli ...		15,730	1	...	...	...	...	2	10	12	...	12	...	12	20	...	...	...	64·58	64·58
		18	Sikandra Rao ...		10,109	1	...	..		...	2	9	11	...	11	...	11	16	...	...	...	73·	73·
	Muttra ...	19	Muttra ...		54,332	1	...	...	...	1	1	12	14	2	12	...	14	18	1	...	5·55	66·66	57·94
		20	Brindaban ...		18,443	1	...	...	...	...	2	9	11	1	10	...	11	17	..	...	47·05	75·93	73·52
	Agra ...	21	Agra ...	Act II of 1916.	163,935	1	...	...	...	1	1	16	18	1	17	2	16	20	...	1	45·00	66·47	65·28
		22	Firozabad ...		13,571	1	...		.	...	2	9	11	...	11	...	11	18	...	...	...	68·52	68·52
	Mainpuri ...	23	Mainpuri ...		16,154	1	...	...	...	...	2	8	10	1	9	...	10	27	1	2	48·1	72·4	70·
	Etah ...	24	Etah ...		7,295	1	...	...	...	1	...	8	9	1	8	...	9	27	...	...	18·5	76·13	70·37
		25	Soron ...		11,524	..	...	.	1	1	...	6	7	1	6	...	7	13	...	...	46·15	74·35	67·30
		26	Kasganj ...		16,429	..	...	...	1	2	...	9	11	2	9	...	11	14	..	...	59·52	67·46	65·48
		27	Jalesar ...		13,283	1	...	...	...	1	...	6	7	1	6	...	7	30	...	...	26·66	69·04	63·75
			Divisional total	...	445,003	10	...	..	3	8	15	126	149	11	138	5	144	255	2	9			

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March, 1920*—(continued).

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
ROHILKHAND. Bareilly ...	28	Bareilly ...	Act II of 1916.	117,521	1	...	...	.	1	1	19	21	1	20	2	19	68	6	33	32·25	64·	62·5	
Bijnor ...	29	Bijnor ...		17,439	1	...	...		1	...	9	10	1	9	...	10	31	...	2	31·45	78·16	70·34	
	30	Chandpur ...		11,832	1	...	...	...	...	1	9	10	...	10	...	10	18	1	...	...	61·17	61·17	
	31	Dhampur ...		7,548	1	.	..	..	1	...	10	11	1	10	..	11	22	4	...	22·22	79·44	74·24	
	32	Nagina ...		19,625	1	...	...	...	1	...	9	10	1	9	...	10	21	...	2	33·	67·14	64·07	
	33	Najibabad ...		18,460	1	...	...	...	1	1	10	12	1	11	...	12	23	...	...	43·48	75·89	73·19	
Budaun ...	34	Budaun ...		38,230	1	...	...	..	...	1	10	11	...	11	...	11	16	1	...	...	68·75	68·75	
	35	Ujhani ...		8,274	1	...	...	..	...	1	6	7	...	7	...	7	18	...	...	...	78·57	78·57	
	36	Sahaswan ...		18,009	...	...	...	1	...	1	10	11	...	11	...	11	17	...	...	88·23	59·89	62·25	
Moradabad	37	Moradabad ...		81,168	1	.	...	...	...	2	13	15	...	15	1	14	17	...	...	..	60·39	60·39	
	38	Chandausi ...		22,255	1	...	...	.	...	2	9	11	...	11	...	11	16	...	...	...	57·29	57·29	
	39	Amroha ...		42,410	...	..	...	1	...	2	11	13	...	13	...	13	15	...	...	100·	66·66	69·05	
	40	Sambhal ...		45,276	1	...	...	...	1	1	11	13	1	12	...	13	14	...	...	78·57	61·30	62·63	

	Shahjahanpur.	41	Shahjahanpur ...		71,778	1	...	...	...	1	...	12	13	1	12	...	13	35	4	...	51·43	64·28	63·29
		42	Tilhar ...		18,446	1	...	...	...	1	...	9	10	1	9	...	10	30	3	...	70·	72·2	72·
	Pilibhit ...	43	Pilibhit ...		31,554	1	...	...	...	...	1	9	10	1	9	1	9	20	3	...	25·00	65·00	61·09
		44	Bisalpur ...		10,086	...	...	...	1	1	...	8	9	1	8	...	9	17	...	3	82·35	79·41	80·00
			Divisional total	...	579,911	14	...	3	9	14	174	197	10	187	4	193	398	22	40	...	...	...
Allahabad.	Etawah ...	45	Etawah ...	Act II of 1916.	45,350	1	...	...	...	...	2	12	14	1	13	1	13	30	3	3	57·41	70·06	68·25
	Cawnpore...	46	Cawnpore ...		195,498	1	...	...	...	1	6	29	36	1	35	5	31	32	1	...	15·62	68·3	66·84
	Fatehpur ...	47	Fatehpur ...		16,939	1	...	...	...	...	1	8	9	1	8	...	9	18	...	...	27·7	55·5	57·22
	Farrukhabad.	48	Farrukhabad-cum-Fatehgarh.		56,573	1	...	...	...	2	...	13	15	2	13	1	14	20	1	2	40·	72·	68·12
		49	Kanauj ...		18,105	...	...	...	1	...	...	7	7	...	7	...	7	15	...	...	100·	12·38	86·66
	Allahabad ...	50	Allahabad ...		159,701	1	...	...	...	...	5	21	26	7	19	7	19	61	10	15	43·	48·	47·
			Divisional total	...	492,166	5	...	...	1	3	14	90	107	12	95	14	93	176	15	20	...	...	...
Jhansi.	Banda ...	51	Banda ...	Act II of 1916.	21,061	1	...	...	...	2	...	13	15	2	13	...	15	31	18	...	8·1	45·2	39·5
	Jhansi ...	52	Jhansi ...		58,236	1	...	...	...	1	2	14	17	1	16	4	13	27	...	...	51·85	67·96	67·08
		53	Lalitpur ...		12,449	1	...	...	...	2	3	6	11	2	9	1	10	19	...	...	30·47	78·36	71·29
		54	Mau ...		13,927	1	...	...	...	1	...	7	8	1	7	...	8	19	1	1	42·	75·	71·
	Jalaun ...	55	Orai ...		9,151	1	...	...	...	1	...	6	7	1	6	...	7	20	...	1	94·73	75·43	78·19
		56	Kalpi ...		10,568	1	...	...	...	1	...	6	7	1	6	...	7	21	...	...	66·67	73·02	73·10
		57	Kunch ...		16,480	1	...	...	...	1	...	7	8	1	7	...	8	16	...	1	43·75	71·43	67·97
			Divisional total	...	140,872	7	...	...	...	9	5	59	73	9	64	5	68	153	19	3			

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March, 1920*—(continued).

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
BENARES.																							
Benares ...	58	Benares ...	Act II of 1916.	199,868	1	...	..	...	...	2	21	23	2	21	2	21	27	...	...	35·18	68·24	66·02	
Mirzapur ...	59	Mirzapur ...		55,304	...	...	...	1	...	2	12	14	2	12	1	13	15	2	2	37·77	62·22	57·33	
Jaunpur ...	60	Jaunpur ...		32,880	1	...	...	..	...	1	12	13	1	12	...	13	14	4	4	...	69·64	64·29	
Ghazipur ...	61	Ghazipur ...		22,364	1	...	...	...	...	1	13	14	1	13	...	14	19	2	...	21·05	59·9	57·1	
Ballia ...	62	Ballia ...		16,684	1	...	...	...	...	1	10	11	1	10	1	10	16	1	...	12·54	54·37	50·57	
		Divisional total...	...	327,100	4	...	..	1	...	7	68	75	7	68	4	71	91	9	6	...	...	...	
GORAKHPUR.																							
Gorakhpur	63	Gorakhpur ...	Act II of 1916.	48,444	1	..		...	...	2	16	18	1	17	1	17	26	...	4	·81	72·47	73·28	
Azamgarh ...	64	Azamgarh ...		10,834	1	...	...	...	...	2	9	11	...	11	1	10	22	3	2	...	56·06	56·06	
		Divisional total	...	59,278	2	...	...	...	...	4	25	29	1	28	2	27	48	3	6				

KUMAUN.	Almora ...	65	Almora ...	Act II of 1916.	7,745	1	...	...	...	2	9	11	...	11	1	10	15	1	1	...	55·00	55·00
	Naini Tal	66	Naini Tal ...		16,788	...	...	...	1	2	3	6	11	2	9	6	5	18	2	1	36	58	54
		67	Kashipur ...		12,773	1	...	...	...	1	1	10	12	1	11	...	12	20	3	...	45	50	49·6
			Divisional total	...	37,306	2	...	...	1	3	6	25	34	3	31	7	27	53	6	2	...	...	...
LUCKNOW.	Lucknow...	68	Lucknow ...	Act II of 1916.	231,107	1	...	...	...	2	5	29	36	4	32	4	32	31	...	...	57	61	61
	Unao ...	69	Unao ...		11,809	1	...	...	...	...	2	10	12	1	11	...	12	23	3	5	60·87	49·80	50·72
	Rae Bareli	70	Rae Bareli ...		17,329	1	...	...	...	1	1	10	12	1	11	...	12	27	2	...	67·03	65·32	62·96
	Sitapur ...	71	Sitapur ...		19,856	1	...	...	...	2	...	9	11	2	9	...	11	21	...	...	...	95·24	73·81
		72	Khairabad ...		12,769	1	...	...	...	1	1	10	12	1	11	1	11	34	...	...	44·11	60·16	58·8
	Hardoi ...	73	Hardoi ...		13,855	1	...	...	...	...	2	9	11	...	11	...	11	26	1	8	...	54·1	54·1
		74	Shahabad ...		19,545	...	...	...	1	1	1	9	11	2	9	...	11	24	4	5	62·5	57·91	58·68
		75	Sandila ...		15,241	1	...	..	...	...	2	9	11	...	11	...	11	17	2	...	..	63·1	63·1
	Kheri ...	76	Lakhimpur ...		11,431	1	..	...	...	2	...	8	10	2	8	1	9	24	4	4	1·2	5·7	6·9
			Divisional total	...	352,942	8	...	...	1	9	14	103	126	13	113	6	120	227	16	22	...	...	...
FYZABAD.	Fyzabad ...	77	Fyzabad ...	Act II of 1916.	62,567	1	...	...	...	...	2	14	16	...	16	1	15	16	...	...	....	72·05	72·05
		78	Tanda ...		19,378	1	...	...	...	...	2	10	12	..	12	...	12	21	2	...	...	59·23	59·23
	Gonda ...	79	Gonda ...		12,567	1	...	..	...	...	1	10	11	...	11	...	11	25	2	...	...	56·12	56·12
		80	Balrampur ...		13,937	1	...	...	...	...	2	10	12	...	12	...	12	14	...	...	...	69·04	69·04

STATEMENT NO. I.—*Showing the constitution of the municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March, 1920—(concluded).*

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of board.								Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
FYZABAD—(*concluded*). Bahraich ...	81	Bahraich ...	Act II of 1916.	26,907	1	...	..	...	...	1	11	12	...	12	...	12	22	...	1	...	57·14	57·14	
Sultanpur ...	82	Sultanpur ...		9,519	1	...	...	...	...	..	11	11	...	11	...	11	17	3	...	...	50·0	50·0	
Partabgarh	83	Bela (Partabgarh).		6,300	1	...	...	...	...	...	9	9	...	9	...	9	14	...	...	...	67·10	67·10	
Bara Banki	84	Nawabganj (Bara Banki).		14,127	1	...	...	...	...	2	10	12	...	12	1	11	21	2	2	...	64·58	64·58	
		Divisional total ..	...	165,302	8	...	...	...	...	10	85	95	...	95	2	93	153	9	3				
		GRAND TOTAL...	...	2,984,773	70	...	..	14	52	105	828	1,055	76	979	72	983	1,842	112	115				

STATEMENT II.

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates and					
				Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT. Dehra Dun	Dehra ...	1	44,302	1,09,410	...	7,563	...	...	...
	Mussooree ...	2	*1,42,568	...	55,130	6,818	...	94,462	37,999
Saharanpur	Saharanpur ...	3	*23,809	70,495	3,146	...	...	...	...
	Hardwar Union	4	*73,121	54,854	...	...	...	...	...
	Deoband ...	5	†4,864	...	5,233	813	9,537	...	...
	Roorkee ...	6	*14,492	...	10,839	71	3,231	...	...
Muzaffarnagar.	Muzaffarnagar...	7	11,753	...	10,212	280	13,001	...	...
	Kairana ...	8	*2,794	...	...	...	...	...	...
Meerut ...	Meerut ...	9	*1,03,102	1,93,616	31,964	...	...	...	...
	Ghaziabad ...	10	†19,557	...	3,812	...	1,345	19,908	...
	Hapur ...	11	*18,261	41,375	...	...	11,232	...	...
Bulandshahr	Bulandshahr ...	12	11,142	..	5,841	...	...	16,272	...
	Khurja ...	13	14,329	33,061	...	...	...	...	...
	Sikandrabad ...	14	4,612	...	3,578	...	...	15,810	...
	Divisional total	...	4,88,706	5,02,811	1,29,755	15,545	38,346	1,46,452	37,999
AGRA. Aligarh ...	Koil (Aligarh)	15	61,053	1,33,422	...	...	1,084	...	...
	Hathras ...	16	11,659	...	...	1,080	2,484	27,960	...
	Atrauli ...	17	2,715	...	...	...	64	...	...
	Sikandra Rao ...	18	8,942	...	...	...	41	...	...
Muttra ...	Muttra ...	19	61,023	98,413	...	...	...	...	25,211
	Brindaban ...	20	9,883	25,919	...	...	178	...	...

* Difference between the closing balance of 1918-19 and the opening balance of 1919-20 of these municipalities is due to the exclusion from the

† The difference between this figure and the closing balance of 1918-19 is due to the exclusion

taxes.

Lighting rate.	Conservancy (including scavengering and latrine) rates.	Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Total rates and taxes.	Serial number of municipality.
11	12	13	13(*a*)	13(*b*)	13(*c*)	13(*d*)	13(*e*)	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	6,835	...	...	...	...	...	...	1,23,808	1
...	29,732	...	...	...	...	...	8,724	2,32,865	2
...	...	...	...	9,228	22,308	...	...	1,05,177	3
...	...	...	...	...	...	39,055	...	93,909	4
...	...	...	...	...	...	...	...	15,583	5
...	...	...	5,868	...	...	...	...	20,009	6
...	...	...	...	...	...	...	...	23,493	7
...	...	...	15,122	...	...	...	...	15,122	8
...	...	...	...	...	...	...	...	2,25,580	9
...	...	...	...	...	...	...	...	25,065	10
...	...	...	...	...	...	...	...	52,607	11
...	...	...	...	...	...	...	...	22,113	12
...	...	...	...	...	...	...	...	33,061	13
...	...	...	...	...	...	...	...	19,388	14
...	36,567	...	20,990	9,228	22,308	39,055	8,724	10,07,780	...
...	...	...	...	...	...	...	...	1,34,506	15
...	...	...	...	49,126	...	...	...	80,650	16
...	...	...	10,088	...	...	...	...	10,152	17
...	...	...	10,381	...	...	...	...	10,422	18
...	...	...	...	...	...	...	...	1,23,624	19
...	...	...	...	...	...	...	...	26,097	20

figures shown in 1919-20 of the amounts representing the amount of uncashed cheques, from it of the amount invested in war bonds (Rs. 13,050).

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources—		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	15	16	17	17(a)	18
	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,712	256	277	...	2,245
2	145	...	...	...	145
3	1,287	1,106	394	...	2,787
4	3,137	1,126	73	1,025	5,361
5	973	27	145	...	1,145
6	766	729	...	192	1,687
7	898	28	249	...	1,175
8	421	...	27	...	448
9	694	2,965	141	84	3,884
10	619	53	30	11	713
11	551	89	118	20	778
12	698	954	...	69	1,721
13	1,050	277	...	228	1,555
14	301	736	41	116	1,194
...	13,252	8,346	1,495	1,745	24,838
15	833	538	181	...	1,552
16	1,156	320	148	...	1,624
17	410	29	32	...	471
18	639	55	...	...	694
19	2,013	2,316	...	193	4,522
20	1,276	146	...	104	1,526

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* [rest houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
19	20	21	22	23	24	25	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
3,711	474	387	104	...	2,558	...	1
4,088	4,239	...	1,068	862	3,207	...	2
7,670	922	7,106	...	160	7,667	...	3
9,015	600	1,031	310	...	372	...	4
1,233	548	647	...	...	302	...	5
2,445	947	1,228	1	...	6,110	...	6
1,669	876	1,128	...	...	3,096	...	7
348	6,481	82	...	...	1,032	...	8
8,381	6,082	24,930	644	...	27,709	...	9
6,944	729	2,825	...	...	357	...	10
5,683	162	9,828	...	...	269	...	11
4,580	237	1,081	...	...	786	...	12
3,161	49	2,900	...	...	1,879	...	13
948	213	2,238	...	...	862	...	14
59,876	22,559	55,411	2,127	1,022	56,206	...	...
4,419	639	10,371	1,070	...	8,152	...	15
13,429	2,237	3,071	131	...	239	...	16
919	106	964	90	...	853	...	17
118	...	709	15	...	1,557	...	18
8,565	294	2,400	279	...	1,738	...	19
1,590	...	1,105	21	...	820	...	20

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	26(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,319	...	...	106	...	124(*a*)
2	11,035	94	...	...	6,997	1,65,098(*a*)
3	...	138	175	29	2,041	6
4	...	41	...	17	1,039	770
5	...	...	337	...	...	12,679
6	...	54	...	...	754	...
7	...	15	...	252	842	519
8	...	36	695	256	...	195
9	72,263	276	...	171	8,489	...
10	...	30	...	...	757	...
11	...	65	...	...	1,428	...
12	...	57	...	...	...	...
13	...	81	...	33	390	20
14	...	20	...	...	847	...
...	85,617	907	1,207	864	23,584	1,79,411
15	...	51	...	...	368	3,251
16	...	127	...	178	1,737	...
17	...	10	...	...	...	...
18	...	6	...	...	...	67
19	77	30	...	...	1,190	...
20	...	12	...	...	...	1,057

(*a*) Sale of electric current.

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,292	330	...	...	...	11,405	1
1,139	1,925	...	...	...	1,99,752	2
2,783	9,304	...	...	...	38,001	3
3,014	3,007	...	...	...	19,216	4
66	462	...	...	...	16,274	5
401	260	...	...	...	12,200	6
509	64	...	...	...	8,970	7
50	113	...	...	...	9,288	8
3,147	2,838	...	...	...	1,54,930	9
163	756	...	...	...	12,561	10
502	883	...	...	...	18,820	11
293	825	...	...	...	7,859	12
532	907	...	...	...	9,952	13
157	...	...	...	...	5,285	14
14,048	21,674	...	...	...	5,24,513	...
2,282	14,294	...	...	...	44,897	15
1,571	2,765	350	...	...	25,835	16
136	732	...	...	...	3,810	17
621	292	...	...	...	3,385	18
1,407	...	...	...	...	15,980	19
406	1,068	73	...	...	6,152	20

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	23	1,250	...	330	240	...	...
2	58,000	2,400	...	50	96	...	...
3	990	3,220	1,000	...	...	650	...
4	...	1,490	1,686	...	...	...	...
5	270	1,300	...	...	...	...	...
6	...	720	390	...	...	...	...
7	...	1,440	390	...	900	...	...
8	...	1,300	...	...	...	...	...
9	3,263	5,405	...	543	...	...	...
10	...	625	380	...	...	...	...
11	390	1,055	...	...	...	...	...
12	...	1,345	...	...	...	...	...
13	1,208	1,730	...	...	...	...	...
14	...	1,055	...	...	...	...	...
...	64,144	24,355	3,846	923	1,236	650	...
15	...	3,555	390	...	...	...	...
16	390	2,165	...	...	...	...	...
17	...	1,250	...	...	...	...	...
18	...	720	...	...	...	...	...
19	33,000	...	390	...	...	...	...
20	2,020	...	1,517	...	..	...	4,471

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
40	41	42	43	44	45	46	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	1,843	9,625	2,766	12,391	1,51,692	1
...	...	60,546	72,976	7,814	80,790	5,74,098	2
...	...	5,860	19	12,656	12,675	1,64,500	3
...	...	3,176	...	3,486	3,486	1,25,148	4
...	...	1,570	54	...	54	34,626	5
...	...	1,110	...	6,550	6,550	41,556	6
...	...	2,730	370	507	877	37,245	7
...	...	1,300	...	173	173	26,331	8
...	...	9,211	697	10,773	10,773	4,04,378	9
...	...	1,005	...	669	669	40,013	10
...	...	1,445	...	3,383	3,383	77,033	11
...	...	1,345	8,167	156	8,323	41,361	12
...	...	2,938	72	835	907	48,413	13
...	...	1,055	102	1,986	2,088	29,010	14
...	...	95,134	92,082	51,057	1,43,139	17,95,404	...
...	...	3,945	359	1,070	1,429	1,86,329	15
193	...	2,748	401	4,277	4,678	1,15,535	16
...	...	1,250	...	305	305	15,988	17
...	...	720	...	394	394	15,615	18
...	...	33,390	...	16,032	16,032	1,93,548	19
...	...	8,008	1	1,749	1,750	43,533	20

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	47	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...
2	...	...	...	...	...	10
3	...	...	...	...	3,010	...
4	...	...	...	...	310	155
5	4,000	...	...	...	53	...
6	...	...	...	...	...	...
7	...	...	...	...	...	...
8	...	...	...	...	...	...
9	...	...	...	...	...	1,945
10	...	...	...	...	...	...
11	...	...	...	...	...	120
12	...	...	...	...	...	...
13	...	...	...	...	...	...
14	799	...	...	...	...	...
...	4,799	...	...	...	3,373	2,230
15	30	...	...	...	...	...
16	...	...	...	...	...	308
17	...	...	...	...	...	1,875
18	...	...	...	...	...	...
19	...	...	...	...	...	...
20	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31*st March*, 1920.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 14) per head of population.	Incidence of income (column 46) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
53	54	55	56	57	58	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
890	890	1,52,582	1,96,884	4 1 3	5 0 0	1	Debra ...	Dehra Dun	Meerut.
9,447	9,457	5,83,555	7,26,123	13 5 9	32 15 3	2	Mussooree ...		
383	3,393	1,67,893	1,91,702	1 10 9	2 10 0	3	Saharanpur ...	Saharanpur	
...	465	1,25,613	1,98,734	3 4 0	4 5 6	4	Hardwar Union		
140	4,193	38,819	43,683	0 13 6	1 13 9	5	Deoband ...		
...	...	41,556	56,048	1 7 0	3 0 0	6	Roorkee ...		
...	...	37,245	48,998	1 0 0	1 9 6	7	Muzaffarnagar	Muzaffarnagar.	
...	...	26,331	29,125	0 14 9	1 9 9	8	Kairana ...		
...	1,945	4,06,323	5,09,425	1 15 0	3 9 6	9	Meerut ...	Meerut ...	
...	...	40,013	59,570	2 3 3	3 8 6	10	Ghaziabad ...		
...	120	77,153	95,414	2 11 9	4 0 6	11	Hapur ...		
...	...	41,361	52,503	1 2 3	2 2 3	12	Bulandshahr ...	Bulandshahr	
...	...	48,413	62,742	1 3 3	1 12 3	13	Khurja ...		
50	849	29,859	34,471	1 0 6	1 8 6	14	Sikandrabad ...		
10,910	21,312	18,16,716	23,05,422	2 10 0	4 10 9	...	Divisional total.		
...	30	1,86,359	2,47,412	2 0 6	2 13 0	15	Koil (Aligarh)	Aligarh ...	Agra.
...	308	1,15,843	1,27,502	2 2 0	3 0 9	16	Hathras ...		
...	1,875	17,863	20,578	0 10 3	1 0 3	17	Atrauli ...		
147	147	15,762	24,704	1 0 6	1 8 9	18	Sikandra Rao...		
	...	1,93,548	2,54,571	3 3 0	4 4 0	19	Muttra ...	Muttra ...	
	...	43,533	53,416	1 6 0	2 5 9	20	Brindaban ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates					
					Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.
1		2	3	4	5	6	7	8	9	10
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*).	Agra	Agra ...	21	99,574	3,33,991	70,102	12,627	...	...	1,16,841
		Firozabad ...	22	5,964	...	...	330	50	8,208	...
	Mainpuri	Mainpuri ...	23	8,080	...	...	...	197	...	...
	Etah	Etah ...	24	3,972	...	...	13	185	...	...
		Soron ...	25	4,007	..	...	...	94	...	...
		Kasganj ...	26	19,225	30,014	...	138	895	...	...
		Jalesar ...	27	4,216	...	...	192	...	...	...
		Divisional total ...		3,00,313	6,21,759	70,102	14,380	5,272	36,168	1,42,052
ROHILKHAND.	Bareilly	Bareilly ...	28	84,315	2,41,447	6,112	...	1,768	...	...
	Bijnor	Bijnor ...	29	1,906	...	...	...	...	...	...
		Chandpur ...	30	2,899	...	...	221	483	...	...
		Dhampur ...	31	5,140	...	...	...	...	...	...
		Nagina ...	32	7,618	...	...	...	283	...	...
		Najibabad ...	33	1,284	...	...	...	370	...	...
	Budaun	Budaun ...	34	29,911	40,811	131	...	443	...	...
		Ujhani ...	35	13,028	...	...	...	...	...	...
		Sahaswan ...	36	6,890	...	...	...	...	...	...
	Moradabad	Moradabad ...	37	68,567	7,253	29,632	14	50	...	...
		Chandausi ...	38	28,979	9,643	...	...	272	...	...
		Amroha ...	39	7,344	...	...	...	...	...	...
		Sambhal ...	40	8,780	...	...	...	...	...	...
	Shahjahanpur.	Shahjahanpur ...	41	24,333	86,213	...	461	3,435	...	
		Tilhar ...	42	7,143	21,698	...	...	936	...	

and taxes.

Lighting rate.	Conservancy (including scavengering and latrine) rates.	Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Total rates and taxes.	Serial number of municipality.
11	12	13	13(*a*)	13(*b*)	13(*c*)	13(*d*)	13(*e*)	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	9,999	...	...	...	...	...	...	5,43,560	21
...	...	...	15,495	...	...	...	...	24,083	22
...	...	...	13,238	...	...	...	...	13,435	23
...	...	...	10,045	...	...	...	...	10,243	24
...	...	...	10,545	...	...	...	...	10,639	25
...	...	...	...	...	...	...	...	31,047	26
...	...	...	10,984	...	...	...	...	11,176	27
...	9,999	...	80,776	49,126	...	...	...	10,29,634	...
...	636	...	...	...	...	...	...	2,49,963	28
...	...	...	14,235	...	...	...	...	14,235	29
...	...	...	7,748	...	...	...	...	8,452	30
...	...	...	9,790	...	...	...	...	9,790	31
...	...	...	18,525	...	...	...	...	18,808	32
...	...	...	23,405	...	...	...	...	23,775	33
...	...	...	...	1,674	8,065	...	...	51,124	34
...	...	...	9,817	...	...	...	...	9,817	35
...	...	...	10,774	...	...	...	...	10,774	36
...	3,412	...	...	69,802	51,392	...	...	1,61,555	37
...	...	...	...	29,494	21,345	...	...	60,754	38
...	...	...	34,161	...	...	...	...	34,161	39
...	...	...	31,423	...	...	...	...	31,423	40
...	...	...	...	...	...	...	...	90,109	41
...	...	...	...	...	...	...	...	22,634	42

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	15	16	17	17(a)	18
	Rs.	Rs.	Rs.	Rs.	Rs.
21	3,446	1,906	490	342	6,184
22	977	128	102	...	1,207
23	781	168	...	138	1,087
24	862	...	96	...	958
25	577	...	15	...	592
26	873	...	90	32	995
27	870	...	39	...	909
...	14,713	5,606	1,193	809	22,321
28	1,105	2,536	...	1,351	4,992
29	931	...	73	...	1,004
30	374	...	...	51	425
31	533	...	68	...	601
32	827	...	...	...	827
33	3,003	7	76	...	3,086
34	810	253	...	202	1,265
35	894	...	...	...	894
36	909	...	47	...	956
37	1,377	1,198	...	131	2,706
38	713	144	332	8	1,197
39	578	171	112	45	906
40	582	50	...	68	700
41	971	1,140	567	...	2,678
42	462	93	...	66	621

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *arais* [rest houses], dâk bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
19	20	21	22	23	24	25	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
54,518	1,793	2,251	868	...	4,424	...	21
763	62	163	...	...	1,686	...	22
1,412	...	1,226	...	...	686	...	23
6,272	769	2,042	...	..	1,168	...	24
2,112	123	2,024	33	...	453	...	25
2,257	104	4,770	...	....	676	...	26
1,665	62	447	..	...	303	...	27
98,039	6,189	31,543	2,507	...	22,760	...	...
24,891	3,816	16,813	16,894	...	17,233	...	28
2,942	576	851	...	...	52	...	29
1,028	30	319	...	...	270	...	30
669	44	403	...	...	52	...	31
985	17	461	...	...	358	...	32
2,492	403	493	...	...	434	...	33
26,203	1,112	6,987	...	...	1,857	...	34
951	2,475	1,053	...	...	5,125	...	35
6,097	83	2,067	...	...	364	...	36
7,918	1,998	23,315	...	...	8,128	...	37
3,755	468	1,681	...	...	669	...	38
869	339	848	77	...	827	...	39
870	148	1,250	...	...	830	...	40
1,807	1,005	9,659	1,044	...	55,389	...	41
6,809	9	3,628	...	...	387	...	42

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	26(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	78,068	255	...	...	818	250
22	...	53	...	407	67	18
23	...	26	...	...	...	...
24	...	32	...	1,619	...	...
25	...	66	1,584	...	...	...
26	...	68	...	...	510	1,125
27	...	90	...	65	...	36
...	78,145	826	1,584	2,269	4,690	5,804
28	...	161	...	178	1,938	...
29	...	27	...	49	...	21
30	...	28	...	2	...	...
31	...	32	...	...	...	...
32	...	15	...	...	...	...
33	...	23	...	...	...	...
34	...	6	...	37	332	...
35	...	6	...	334	517	157
36	...	12	...	...	...	57
37	...	118	...	251	3,144	...
38	5	...	...	...	966	...
39	...	54	...	170	280	451
40	...	36	20	...	138	...
41	...	52	...	...	...	...
42	...	3	...	2,082	...	...

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,630	21,835	...	...	...	1,67,710	21
215	...	...	...	...	3,434	22
32	123	...	...	...	3,505	23
60	520	...	...	...	12,482	24
719	35	...	...	...	7,154	25
449	2,263	...	...	...	12,222	26
117	446	...	...	...	3,231	27
10,645	44,373	423	...	...	3,09,797	...
999	900	...	788	...	84,611	28
80	220	...	...	...	4,818	29
30	220	...	...	...	1,927	30
69	275	...	...	...	1,544	31
697	103	...	...	...	2,636	32
350	618	...	...	...	4,813	33
1,210	1,293	...	...	...	39,037	34
505	125	...	...	...	11,248	35
278	248	...	...	...	9,206	36
2,607	12,623	...	...	...	60,102	37
545	275	...	...	...	8,364	38
719	357	...	...	...	4,991	39
303	775	...	...	...	4,370	40
1,333	1,628	...	...	...	71,917	41
303	...	...	...	...	13,221	42

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	49,321	7,740	1,000	2,900	18,063	...	...
22	770	390	...	...	...	...	...
23	...	2,210	....	...	...	...	...
24	235	630	...	300	...	...	...
25	720	...	...	...	...	...	...
26	...	1,010	...	...	...	...	...
27	...	960	....	...	...	...	...
...	86,456	20,630	3,297	3,200	18,063	...	4,471
28	31,704	14,357	8,576	2,154	...	...	...
29	...	1,200	...	50	...	...	...
30	...	915	...	78	...	...	...
31	...	530	...	84	...	...	...
32	7,805	1,300	...	87	...	...	...
33	...	1,345	1,000	54	...	...	...
34	...	2,355	670	...	...	...	...
35	350	575	...	1,629	...	...	...
36	...	1,395	...	...	...	...	...
37	14,313	5,240	...	...	...	...	...
38	852	1,200	390	....	...	...	...
39	...	3,075	265	1,722	...	...	...
40	...	3,365	...	...	...	...	...
41	...	3,845	...	100	...	...	...
42	...	1,155	...	...	...	...	...

purposes).			Miscellaneous.				
other source s.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
40	41	42	43	44	45	46	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	79,024	19,630	4,216	23,846	8,20,324	21
...	...	1,160	492	3,969	4,461	34,345	22
...	...	2,210	...	1,704	1,704	21,941	23
...	...	1,165	52	505	557	25,405	24
...	...	720	19	1,056	1,075	20,180	25
...	...	1,010	...	...	...	45,274	26
...	...	960	...	825	825	17,101	27
193	...	1,36,310	20,954	36,102	57,056	15,55,118	...
...	...	56,791	2,255	31,604	33,859	4,30,216	28
...	...	1,250	58	2,180	2,238	23,545	29
...	...	993	...	210	210	12,007	30
...	...	614	...	1,477	1,477	14,026	31
...	...	9,192	46	2,349	2,395	33,858	32
...	...	2,399	...	2,696	2,696	36,769	33
...	...	3,025	124	3,820	3,944	98,395	34
...	...	2,554	48	896	944	25,457	35
...	...	1,395	156	407	563	22,894	36
...	...	19,553	...	3,645	3,645	2,47,561	37
...	...	2,442	10	12,344	12,354	85,111	38
...	...	5,062	31	3,531	3,562	48,682	39
...	...	3,365	...	678	678	40,536	40
...	...	3,945	...	4,267	4,267	1,72,916	41
...	...	1,155	...	413	413	38,044	42

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	47	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	1,68,265	...	...	...	...	32
22	...	...	...	...	...	...
23	...	...	...	...	...	...
24	...	...	...	...	...	...
25	...	...	...	...	...	...
26	...	...	...	...	...	...
27	...	...	...	...	...	269
...	1,68,295	...	...	...	...	2,484
28	...	...	...	...	...	...
29	...	...	...	...	...	97
30	...	...	...	...	...	...
31	...	...	...	...	...	...
32	...	...	...	...	...	...
33	...	...	...	...	...	...
34	...	...	...	...	...	...
35	...	...	...	...	...	...
36	...	...	...	...	40	...
37	...	...	...	...	...	...
38	...	...	...	...	1,010	...
39	...	...	...	...	...	...
40	...	...	...	...	...	...
41	...	...	...	...	...	...
42	5,006	...	...	...	...	...

of Agra and Oudh during the year ending the 31*st March*, 1920—(continued).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 14) per head of population.	Incidence of income (column 46) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
53	54	55	56	57	58	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
7,665	1,75,962	9,96,286	10,95,860	3 5 3	4 6 9	21	Agra ...	Agra ...	Agra—(*concluded*).
116	116	34,461	40,425	1 13 6	2 8 6	22	Firozabad ...		
...	...	21,941	30,021	0 13 3	1 5 6	23	Mainpuri ...	Mainpuri ...	
...	...	25,405	29,377	1 6 6	3 7 9	24	Etah ...	Etah ...	
...	...	20,180	24,187	0 14 9	1 12 0	25	Soron ...		
...	...	45,274	64,499	1 14 3	2 12 0	26	Kasganj ...		
105	374	17,475	21,691	0 13 6	1 5 3	27	Jalesar ...		
8,033	1,78,812	17,33,930	20,34,243	2 5 0	3 8 0	...	Divisional total.		
1,250	1,250	4,31,466	5,15,781	2 2 0	3 10 6	28	Bareilly ...	Bareilly ...	Rohilkhand.
68	165	23,710	25,616	0 13 0	1 3 9	29	Bijnor ...	Bijnor ...	
...	...	12,007	14,906	0 11 6	1 0 3	30	Chandpur ...		
...	...	14,026	19,166	1 4 9	1 13 9	31	Dhampur ...		
100	100	33,958	41,576	0 15 3	1 11 9	32	Nagina ...		
41	41	36,810	38,094	1 4 6	1 15 9	33	Najibabad ...		
...	...	98,395	1,28,306	1 5 6	2 9 3	34	Budaun ...	Budaun ...	
...	...	25,457	38,485	1 3 0	3 1 3	35	Ujhani ...		
...	40	22,934	29,824	0 9 6	1 4 3	36	Sahaswan ...		
...	...	2,47,561	3,16,128	1 15 9	3 0 9	37	Moradabad ...	Moradabad ...	
380	1,390	86,501	1,15,480	2 11 9	3 13 3	38	Chandausi ...		
150	150	48,832	56,176	0 12 9	1 2 3	39	Amroha ...		
470	470	41,006	49,786	0 11 0	0 14 3	40	Sambhal ...		
239	239	1,73,155	1,97,488	1 4 0	2 6 6	41	Shahjahanpur...	Shahjahanpur.	
37	5,043	43,087	50,230	1 3 6	2 1 0	42	Tilhar ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates and					
					Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water rate.
1		2	3	4	5	6	7	8	9	10
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND (*concluded*).	Pilibhit ...	Pilibhit ...	43	18,998	45,092	...	...	2,482	...	...
		Bisalpur ...	44	7,909	...	...	...	...	...	...
		Divisional total	...	3,25,044	1,52,157	35,875	696	10,522	...	...
ALLAHABAD.	Etawah ...	Etawah ...	45	25,576	82,172	...	173	485	...	...
	Cawnpore ...	Cawnpore ...	46	1,559	30,911	94,403	34,503	...	...	1,60,120
	Fatehpur ...	Fatehpur ...	47	7,146	...	...	120	...	...	...
	Farrukhabad	Farrukhabad-*cum*-Fatehgarh.	48	36,214	54,636	...	2,196	3,950	...	...
		Kanauj ...	49	5,165	...	...	...	...	...	...
	Allahabad ...	Allahabad ...	50	*2,39,473	2,37,721	82,794	12,768	2,103	...	1,51,460
		Divisional total	...	3,25,133	4,05,440	1,77,197	49,760	6,538	...	3,11,580
JHANSI.	Banda ...	Banda ...	51	9,641	34,563	...	...	1,724	...	...
	Jhansi ...	Jhansi ...	52	17,526	88,414	5,790	940	826	...	7,132
		Lalitpur ...	53	8,460	...	...	22	1,266	...	...
		Mau ...	54	7,713	...	...	...	1,828	...	...
	Jalaun ...	Orai ...	55	3,400	...	1,863	52	1,819	...	...
		Kalpi ...	56	1,359	...	...	...	1,774	...	...
		Kunch ...	57	8,523	...	1,670	...	1,393	...	...
		Divisional total	...	56,622	1,22,977	9,323	1,014	10,130	...	7,132
BENARES.	Benares ...	Benares ...	58	1,57,584	3,42,173	55,926	8,959	...	...	1,68,009
	Mirzapur ...	Mirzapur ...	59	15,118	1,24,955	...	...	...	...	...
	Jaunpur ...	Jaunpur ...	60	†21,140	54,084	6,050	520	821	344	...
	Ghazipur ...	Ghazipur ...	61	31,787	19,537	...	34	191	...	...
	Ballia ...	Ballia ...	62	50,569	...	...	...	...	...	...
		Divisional total	...	2,76,198	5,40,749	61,976	9,513	1,012	344	1,68,0

* This amount excludes Rs. 73,486 on a

† This amount excludes Rs. 4,289 on

axes.

Lighting rate.	Conservancy (including scavengering and latrine) rates.	Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter	Total rates and taxes.	Serial number of municipality.
11	12	13	13(a)	13(b)	13(c)	13(d)	13(e)	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	9,516	...	...	...	...	47,574	43
...	...	...	...	...	...	...	...	9,516	44
...	4,048	...	1,69,89	1,00,970	80,802	...	...	8,54,464	...
...	240	...	...	...	...	...	...	83,070	45
...	3,182	...	...	6,77,642	72,768	...	...	10,73,529	46
...	...	...	12,974	...	...	...	...	13,094	47
...	...	...	...	...	...	...	...	60,782	48
...	...	...	457	...	...	...	...	457	49
...	3,586	...	...	...	...	...	...	4,90,432	50
...	7,008	...	13,431	6,77,642	72,768	...	...	17,21,364	...
...	...	...	...	...	...	...	...	35,787	51
...	...	...	...	...	...	...	...	1,03,102	52
...	...	...	6,165	...	...	...	...	7,453	53
...	...	...	7,908	...	...	...	...	9,736	54
...	...	...	4,768	...	...	...	...	8,502	55
...	...	...	3,014	...	...	...	...	4,788	56
...	...	...	7,617	...	..	...	...	10,680	57
...	...	...	29,472	...	...	...	...	1,80,048	...
...	...	...	...	...	...	41,989	...	6,17,056	58
...	...	...	...	...	...	...	...	1,24,955	59
...	...	...	...	...	...	...	...	61,819	60
...	...	...	...	8,471	4,423	...	...	32,656	61
...	...	...	14,008	...	...	...	...	14 008	62
...	...	...	14,008	8,471	4,423	41,989	...	8,50,494	...

uncashed cheques included last year.
uncashed cheques included last year.

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	15	16	17	17(a)	18
	Rs.	Rs.	Rs.	Rs.	Rs.
43	1,493	729	...	230	2,452
44	690	...	...	128	818
...	16,252	6,321	1,275	2,280	26,128
45	3,317	314	255	...	3,886
46	5,465	2,393	192	199	8,249
47	1,123	262	104	...	1,489
48	1,672	451	...	193	2,316
49	318	...	...	...	318
50	1,759	9,802	182	...	11,743
...	13,654	13,222	733	392	28,001
51	1,406	...	...	130	1,536
52	2,290	1,384	...	...	3,674
53	2,151	44	261	...	2,456
54	981	...	...	...	981
55	1,683	...	56	...	1,739
56	1,194	...	120	...	1,314
57	772	...	128	...	900
...	10,477	1,428	565	130	12,600
58	2,706	2,421	865	...	5,992
59	2,361	770	...	1,418	4,549
60	220	464	...	217	901
61	679	205	91	...	975
62	368	225	...	294	887
...	6,334	4,085	956	1,929	13,304

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
19	20	21	22	23	24	25	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,438	1,522	4,117	...	...	28,311	...	43
1,850	...	632	...	...	539	...	44
94,574	14,045	74,577	18,015	...	1,20,825	..	...
1,004	1,936	882	494	...	9,785	...	45
67,308	44,496	7,756	93	...	47,641	...	46
552	189	247	297	...	484	...	47
7,057	196	6,771	...	...	4,058	...	48
421	...	584	...	..	849	...	49
95,048	3,904	7,056	20	...	12,835	...	50
1,71,390	50,721	23,296	904	...	75,652	...	...
3,514	1,129	329	...	...	153	...	51
8,584	274	1,334	335	...	6,653	...	52
9,578	915	346	181	...	4,032	...	53
3,293	327	988	77	...	38	...	54
2,759	...	190	1	...	365	...	55
5,868	76	151	103	...	286	...	56
3,567	11	322	92	...	2,415	...	57
37,163	2,732	3,660	789	...	13,942	...	...
14,757	33,504	2,779	2,880	...	46,805	...	58
4,943	647	708	32	...	2,391	...	59
5,140	88	1,225	112	...	3,449	...	60
9,287	129	1,455	115	...	1,690	...	61
6,381	...	209	...	...	399	...	62
40,508	34,368	6,376	3,139	...	54,734	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	26(*e*)
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
43	...	14	...	266	65	87
44	...	21	...	1	...	...
...	5	608	20	3,370	7,380	773
45		131	...	67	...	693
46	1,13,242	382	...	348	...	34,834
47	...	35	...	23	...	...
48	...	106	...	...	...	...
49	...	14	...	...	...	...
50	48,340	283	...	633	2,827	2,635
...	1,61,582	951	...	1,071	2,827	38,162
51	...	38	...	...	...	1,392
52	1,037	37	...	1,012	2,209	6,305
53	...	25	...	3,092	...	...
54	...	25	...	4,642	303	284
55	...	15	...	1,156	47	544
56	...	16	...	...	406	406
57	...	42	...	4,085	180	1,255
...	1,037	198	...	13,987	3,145	10,186
58	9,514	584	...	...	3,963	...
59	18,939	46	...	...	...	...
60	...	28	...	...	520	620
61	...	16	...	...	178	...
62	...	28	15,609	...	900	2,732
...	28,453	702	15,609	...	5,561	3,352

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.	N
	For general purposes.	For educational purposes.	For medical purposes.				
27	28	29	30	31	32	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,475	412	...	...	...	40,707	43	
174	275	...	...	...	3,492	44	
11,677	20,347	...	788	...	3,67,004	...	
2,392	1,188	...	...	...	18,572	45	
16,786	62,676	...	385	...	3,95,947	46	
207	880	...	...	...	2,914	47	
961	700	...	...	...	19,849	48	
386	...	...	...	...	2,254	49	
15,707	6,498	1,293	...	...	1,97,079	50	
36,489	71,942	1,293	385	...	6,36,615	...	
1,160	150	...	...	...	7,865	51	
1,238	525	...	...	...	29,543	52	
41	830	...	...	...	19,040	53	
261	1,060	...	...	...	11,298	54	
135	225	...	...	...	5,437	55	
375	325	...	...	...	8,012	56	
184	868	...	...	...	13,021	57	
3,394	3,983	...	...	...	94,216	...	
5,553	5,749	...	...	...	1,26,088	58	
1,811	2,120	...	...	...	31,637	59	
326	1,085	...	...	...	12,593	60	
196	1,010	...	...	...	14,076	61	
260	192	...	...	...	26,710	62	
8,146	10,156	...	...	...	2,11,104	...	

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43	...	1,540	390	...	...	...	...
44	...	770	...	...	...	...	...
...	55,024	44,162	11,291	5,958	...	...	...
45	3,422	2,835	...	...	...	...	320
46	8,164	6,440	3,000	6,102	...	...	200
47	...	1,540	...	...	...	...	...
48	...	3,125	390	...	...	...	...
49	...	...	...	...	...	...	437
50	24,998	8,601	...	...	...	...	...
...	36,584	22,541	3,390	6,102	...	...	957
51	1,003	1,250	...	...	...	...	...
52	2,120	3,075	2,230	...	...	...	...
53	...	675	...	...	...	48	...
54	...	675	...	163	...	...	...
55	...	575	...	90	...	...	...
56	...	675	...	...	...	...	...
57	49	1,060	...	...	...	...	...
...	3,172	7,985	2,230	253	...	48	...
58	2,500	14,302	2,314	...	...	...	...
59	997	1,440	...	2,000	...	...	...
60	1,040	1,585	...	...	...	...	...
61	...	1,200	...	...	...	...	...
62	1,000	960	...	...	...	...	...
...	5,537	19,487	2,314	2,000	...	...	...

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Serial number of municipality.
40	41	42	43	44	45	46	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	1,930	38	6,003	6,041	98,704	43
...	...	770	...	425	425	15,021	44
...	...	1,16,435	2,766	76,945	79,711	14,43,742	...
...	...	6,577	108	2,971	3,079	1,15,184	45
...	...	23,906	...	2,56,198	2,56,198	17,57,829	46
...	...	1,540	1,639	250	1,889	20,926	47
...	...	3,515	...	6,534	6,534	92,996	48
...	...	437	...	...	...	3,466	49
...	...	33,599	4,013	37,383	41,396	7,74,249	50
...	...	69,574	5,760	3,03,336	3,09,096	27,64,650	...
...	...	2,253	...	1,835	1,835	49,276	51
...	...	7,425	6	7	13	1,43,757	52
...	...	723	15	621	636	30,308	53
...	...	838	...	502	502	23,355	54
...	...	665	...	...	...	16,343	55
...	...	675	...	...	...	14,789	56
...	...	1,109	12	...	12	25,722	57
...	...	13,688	33	2,965	2,998	3,03,550	...
...	...	19,116	10,946	33,029	43,975	8,12,227	58
...	...	4,437	...	4,720	4,720	1,70,298	59
...	...	2,625	1,698	...	1,698	79,636	60
...	...	1,200	112	2,079	2,191	51,098	61
...	...	1,960	8,490	...	8,490	52,055	62
...	...	29,338	21,246	39,828	61,074	11,65,314	...

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	47	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43	...	...	...	...	...	...
44	...	...	...	...	...	...
...	5,006	...	...	...	1,050	97
45	...	...	...	...	...	...
46	...	...	...	...	40	...
47	...	...	...	...	100	...
48	...	...	...	...	...	...
49	...	...	...	...	...	...
50	...	...	...	...	1,000	...
...	...	...	...	...	1,140	...
51	...	...	...	...	...	...
52	...	...	...	..	105	...
53	...	...	...	...	...	...
54	...	...	...	...	...	...
55	...	...	...	...	...	800
56	...	...	...	...	...	...
57	...	...	...	...	...	...
...	...	...	...	...	105	800
58	...	...	...	...	...	...
59	10,090	...	...	...	...	
60	...	...	...	...	...	...
61	...	...	...	...	3,010	...
62	...	...	...	...	...	...
...	10,090	...	...	...	3,010	...

of Agra and Oudh during the year ending the 31st March, 1920—(continued).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 14) per head of population.	Incidence of income (column 46) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
53	54	55	56	57	58	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
40	40	98,744	1,17,742	1 8 0	3 2 0	43	Pilibhit ...	Pilibhit ...	Rohilkhand—(*concluded*).
...	...	15,026	22,930	0 15 0	1 7 9	44	Bisalpur ...		
2,775	8,928	14,52,670	17,77,714	1 7 6	2 7 9	...	Divisional total.		
...	...	1,15,184	1,40,760	1 13 3	2 8 6	45	Etawah ...	Etawah ...	Allahabad.
15,546	15,586	17,73,415	17,84,974	5 7 9	8 15 9	46	Cawnpore ...	Cawnpore ...	
...	100	21,026	28,172	0 12 3	1 3 9	47	Fatehpur ...	Fatehpur ...	
...	...	92,996	1,29,210	1 1 3	1 10 3	48	Farrukhabad-*cum*-Fatehgarh.	Farrukhabad	
...	...	3,466	8,631	0 0 6	0 3 0	49	Kanauj ...		
3,763	4,763	7,79,012	10,18,485	3 1 3	4 13 6	50	Allahabad ...	Allahabad ...	
19,309	20,449	27,85,099	31,10,232	3 8 0	5 9 9	...	Divisional total.		
...	...	49,276	58,917	1 12 3	2 5 6	51	Banda ...	Banda ...	Jhansi.
1,655	1,760	1,45,517	1,63,043	1 9 6	2 4 6	52	Jhansi ...		
..	...	30,308	38,768	0 9 6	2 7 0	53	Lalitpur ...	Jhansi ...	
.	...	23,355	31,068	0 12 0	1 13 0	54	Mau ...		
.	800	17,143	20,543	0 14 9	1 12 6	55	Orai ...		
.	...	14,789	16,148	0 7 3	1 6 6	56	Kalpi ...	Jalaun ...	
	...	25,722	34,245	0 10 3	1 9 0	57	Kunch ...		
55	2,560	3,06,110	3,62,732	1 4 6	2 2 6	...	Divisional total.		
	..	8,12,227	9,69,811	2 11 9	3 10 9	58	Benares ...	Benares ...	Benares.
	10,240	1,80,538	1,95,656	2 4 3	3 1 3	59	Mirzapur ...	Mirzapur ...	
	...	79,636	1,00,776	1 14 0	2 6 9	60	Jaunpur ...	Jaunpur ...	
	3,010	54,108	85,895	1 7 3	2 4 6	61	Ghazipur ...	Ghazipur ...	
	...	52,055	1,02,624	0 13 6	2 9 9	62	Ballia ...	Ballia ...	
	13,250	11,78,564	14,54,762	2 9 6	3 9 0	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates and taxes—					
					Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water rate.
1		2	3	4	5	6	7	8	9	10
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur	Gorakhpur ...	63	26,685	1,04,795	...	1,546	454	...	...
	Azamgarh...	Azamgarh ...	64	21,591	...	...	537	11,833	...	...
		Divisional total	...	48,276	1,04,795	...	2,083	12,287	...	...
KUMAUN.	Almora ...	Almora ...	65	43,561	...	3,762	70	...	14,570	...
	Naini Tal...	Naini Tal ...	66	1,24,546	...	42,067	2,000	...	45,550	30,888
		Kashipur ...	67	3,662	...	...	1	...	6,731	...
		Divisional total	...	1,71,769	...	45,829	2,071	...	66,851	30,88
LUCKNOW.	Lucknow ...	Lucknow ...	68	6,33,484	5,38,000	...	13,757	3,477	2,092	8
	Unao ...	Unao ...	69	6,963	...	5,610	260	6,019	...	
	Rae Bareli	Rae Bareli ...	70	7,489	27,377	...	434	695	...	
	Sitapur ...	Sitapur ...	71	10,606	...	9,532	667	3,228	...	
		Khairabad ...	72	4,154	...	...	...	186	...	
	Hardoi ...	Hardoi ...	73	7,665	...	4,096	...	11,415	...	
		Shahabad ...	74	18,995	...	1,572	...	5,164	...	
		Sandila ...	75	11,990	...	...	...	1,068	...	
	Kheri ...	Lakhimpur ...	76	11,803	...	4,628	301	6,467	7,67	
		Divisional total	...	7,13,149	5,65,377	25,438	15,419	37,719	9,	

Lighting rate.	Conservancy (including scavengering and latrine rates).	Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Total rates and taxes.	Serial number of municipality.
11	12	13	13(*a*)	13(*b*)	13(*c*)	13(*d*)	13(*e*)	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	1,06,795	63
...	...	...	6,721	...	...	...	...	19,091	64
...	...	...	6,721	...	...	...	...	1,25,886	...
...	2,322	...	...	...	...	...	...	20,724	65
...	29,456	968	...	...	...	...	...	1,50,929	66
...	...	...	6,811	...	...	...	...	13,543	67
...	31,778	968	6,811	...	...	...	...	1,85,196	...
...	...	...	...	...	...	...	...	6,39,112	68
...	146	...	...	...	...	...	...	12,035	69
...	...	...	...	...	...	...	...	28,506	70
...	...	...	5,859	...	...	...	...	19,286	71
...	...	...	8,229	...	...	...	...	8,415	72
...	...	...	...	...	...	...	...	15,511	73
...	...	...	...	...	...	...	...	6,736	74
...	448	...	11,416	...	...	...	...	12,932	75
...	408	...	...	...	...	...	...	19,479	76
...	1,002	...	25,504	...	...	...	...	7,62,012	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	15	16	17	17(a)	18
	Rs.	Rs.	Rs.	Rs.	Rs.
63	1,141	789	226	...	2,156
64	489	655	137	183	1,464
...	1,630	1,444	363	183	3,620
65	71	...	55	...	126
66	68	...	185	131	384
67	4,611	...	52	...	4,663
...	4,750	...	292	131	5,173
68	2,106	12,577	...	719	15,402
69	1,467	184	...	28	1,679
70	902	257	231	...	1,390
71	1,181	564	359	...	2,104
72	873	54	34	...	961
73	1,110	302	152	...	1,564
74	880	37	112	...	1,029
75	487	104	107	...	698
76	1,213	87	...	325	1,625
...	10,219	14,166	995	1,072	26,452

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
19	20	21	22	23	24	25	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
14,842	1,341	3,288	781	...	5,979	...	63
1,283	130	1,319	29	...	2,992	...	64
16,125	1,471	4,607	810	...	8,971	...	...
2,230	...	2	63	...	879	...	65
11,722	593	17	47	467	11,459	...	66
483	72	1,525	138	...	1,467	...	67
14,435	665	1,544	248	467	13,805	...	...
33,587	4,556	36,544	13,232	349	20,250	...	68
286	15	925	...	...	2,268	...	69
772	1,938	648	...	...	2,464	...	70
23,596	2,102	575	...	...	2,193	...	71
2,371	422	1,151	...	...	641	...	72
3,219	3,039	1,841	...	...	2,499	...	73
10,300	...	2,834	...	...	997	...	74
4,255	...	554	3	...	321	...	75
8,016	1,192	595	...	...	1,461	...	76
86,402	13,264	45,667	13,235	349	33,094	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees	Licence fees on hand-carts.	Miscellaneous.
3	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	26(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63	...	125	...	...	158	...
64	...	115	...	...	421	...
...	...	240	...	...	579	...
65	200	7	...	...	...	946
66	19,987	78	...	1,488	*516	926
67	..	7	...	...	...	863
...	20,187	92	...	1,488	*516	2,735
68	1,25,485	146	...	1,213	1,094	376
69	...	43	...	349	468	321
70	...	57	...	...	296	573
71	...	47	...	589	575	3,280
72	...	30	...	...	...	11
73	...	16	...	...	348	261
74	...	29	...	1,880	105	82
75	...	11	...	...	...	...
76	...	18	165	...	105	...
...	1,25,485	397	165	4,031	2,991	4,904

* amount represents licence fees on dandies.

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,531	4,660	...	...	...	33,705	63
65	875	...	...	...	7,229	64
2,596	5,535	...	...	...	40,934	...
40	11	...	...	...	4,378	65
1,287	...	...	...	...	48,589	66
254	...	...	...	...	4,809	67
1,581	11	...	...	...	57,776	...
13,127	28,589	...	2,017	...	2,80,565	68
994	...	...	...	...	5,669	69
913	...	...	...	...	7,661	70
1,157	420	...	...	...	34,534	71
146	35	...	...	...	4,807	72
778	82	...	...	...	12,083	73
186	55	...	...	...	16,468	74
273	223	...	...	...	5,640	75
105	693	...	...	...	12,350	76
1,7679	30,097	...	2,017	...	3,79,777	...

Serial number of municipality.	Grants and contributions (for general and special purposes)						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes or sanitary purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63	390	2,690	...	70	...	...	...
64	...	625	...	...	...	...	...
...	390	3,315	...	70	...	...	...
65	...	530	...	...	...	...	265
66	39,438	...	...	...	...	...	7,300
67	...	770	...	...	...	...	...
...	39,438	1,300	...	...	...	...	7,565
68	1,93,401	19,161	15,400	...	...	3,080	852
69	50,000	675	...	...	...	100	...
70	390	915	...	...	...	...	...
71	...	1,105	393	400	...	450	424
72	...	865	217	...	...	180	...
73	54	770	...	...	...	6	...
74	...	1,345	390	81	...	...	...
75	...	960	...	...	...	...	...
76	...	575	890	...	...	...	...
...	2,43,845	26,371	17,290	481	...	3,816	1,276

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Serial number of municipality.
40	41	42	43	44	45	46	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	3,150	...	31,775	31,775	1,77,581	63
...	...	625	190	2,795	2,985	31,394	64
...	...	3,775	190	34,570	34,760	2,08,975	...
...	...	795	20	168	188	26,211	65
...	...	46,738	1,814	9,098	10,912	2,57,552	66
...	...	770	...	2,281	2,281	26,066	67
...	...	48,303	1,834	11,547	13,381	3,09,829	...
...	...	2,31,894	1,266	94,249	95,515	12,62,488	68
...	...	50,775	...	353	353	70,511	69
...	...	1,305	427	591	1,018	39,880	70
...	...	2,772	...	...	...	58,696	71
...	...	1,262	...	936	936	16,381	72
...	...	830	290	2,178	2,468	32,456	73
...	...	1,816	...	376	376	26,425	74
...	...	960	...	7,942	7,942	28,172	75
...	...	1,465	...	847	847	35,766	76
...	...	2,93,079	1,983	1,07,472	1,09,455	15,70,775	...

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	47	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63	...	...	...	...	1,645	...
64	...	...	...	...	...	...
...	...	...	...	...	1,645	...
65	...	...	...	...	240	...
66	...	...	...	...	1,000	...
67	...	...	...	...	...	349
...	...	...	...	...	1,240	349
68	...	1,50,000	...	...	...	...
69	...	...	...	...	...	...
70	...	...	...	...	...	83
71	...	...	...	...	...	...
72	...	...	...	...	...	...
73	...	...	...	...	...	...
74	...	...	...	...	135	...
75	...	...	...	...	...	...
76	...	...	...	...	...	...
...	...	1,50,000	...	...	135	83

of Agra and Oudh during the year ending the 31*st March*, 1920—(continued).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 14) per head of population.	Incidence of income (column 46) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
53	54	55	56	57	58	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
...	1,645	1,79,226	2,05,911	2 3 3	3 10 6	63	Gorakhpur ...	Gorakhpur...	Gorakhpur.
...	...	31,394	52,985	1 10 6	2 11 6	64	Azamgarh ...	Azamgarh...	
...	1,645	2,10,620	2,58,896	2 2 0	3 8 6	...	Divisional total.		
...	240	26,451	70,012	2 10 9	3 6 0	65	Almora ...	Almora ...	Kumaun.
...	1,000	2,58,552	3,83,098	8 15 0	15 15 6	66	Naini Tal ...	Naini Tal...	
1,284	1,633	27,699	31,361	1 1 0	1 14 0	67	Kashipur ...		
1,284	2,873	3,12,702	4,84,471	4 15 6	8 4 9	...	Divisional total.		
6,850	1,56,850	14,19,338	20,52,822	2 12 3	5 7 6	68	Lucknow ...	Lucknow ...	Lucknow.
...	...	70,511	77,474	1 0 0	6 0 0	69	Unao ...	Unao ...	
...	83	39,963	47,452	1 10 3	2 4 9	70	Rae Bareli ...	Rae Bareli...	
8	8	58,704	69,310	1 0 0	3 0 0	71	Sitapur ...	Sitapur ...	
258	258	16,639	20,793	0 10 6	1 4 6	72	Khairabad ...		
25	25	32,481	40,146	1 1 9	2 5 6	73	Hardoi ...	Hardoi ...	
...	135	26,560	45,555	0 5 6	1 5 6	74	Shahabad ...		
...	...	28,172	40,162	0 13 6	1 13 6	75	Sandila ...		
50	50	35,816	47,619	1 11 0	3 0 0	76	Lakhimpur ...	Kheri ...	
7,191	1,57,409	17,28,184	24,41,333	2 2 6	4 6 9	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates and taxes					
				Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD. Fyzabad ...	Fyzabad ...	77	1,15,829	81,379	...	...	575	...	...
	Tanda ...	78	3,776	...	...	...	...	...	...
Gonda ...	Gonda ...	79	*7,875	19,277	...	...	...	...	...
	Balrampur ...	80	893	..	...	...	8,059	...	...
Bahraich ...	Bahraich ...	81	19,916	41	...	...	...	...	...
Sultanpur ...	Sultanpur ...	82	7,712	...	3,684	...	5,353	...	...
Partabgarh ...	Bela (Partabgarh).	83	8,719	...	...	479	...	...	...
Bara Banki...	Nawabganj (Bara Banki).	84	6,887	...	...	152	37	...	...
	Divisional total	...	1,71,607	1,01,179	3,684	631	14,024	...	...
	GRAND TOTAL, 1919-1920.		*28,76,817	34,17,262	5,59,179	1,11,112	1,35,850	2,59,582	7,79,446
	Grand total, 1918-1919.	...	*38,00,050*	*37,43,355*	*5,29,636*	*1,13,472*	*1,55,923*	*2,49,869*	*7,28,987*

* The difference between this and the closing balance of last year is due to the exclusion of uncashed cheques which were included in the balance.

Lighting rate.	Conservancy (including scavengering and latrine) rates.	Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Total rates and taxes.	Serial number of municipality.
11	12	13	13(*a*)	13(*b*)	13(*c*)	13(*d*)	13(*e*)	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	32,015	...	1,14,469	77
...	...	...	11,295	...	...	...	...	1 ,295	78
...	...	...	...	...	...	...	...	19,277	79
...	...	...	...	...	...	...	...	8,059	80
...	...	...	1,426	17,752	17,808	...	...	37,027	81
...	...	...	...	...	...	...	...	9,037	82
...	...	...	8,017	...	...	...	...	8,496	83
...	...	...	14,604	...	...	...	...	14,798	84
...	...	...	35,344	17,752	17,808	32,015	...	2,22,453	...
...	90,402	968	4,02,449	8,63,189	1,98,109	1,13,059	8,724	69,39,331	...
...	*94,226*	*971*	*3,72,981*	*5,18,187*	*78,808*	*76,363*	*9,097*	*66,71,875*	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	15	16	17	17(a)	18
	Rs.	Rs.	Rs.	Rs.	Rs.
77	2,314	890	231	...	3,435
78	395	29	55	14	493
79	615	159	...	...	774
80	2,088	40	...	...	2,128
81	3,558	518	...	104	4,180
82	870	812	82	...	1,764
83	584	639	178	...	1,401
34	345	439	124	...	908
...	10,769	3,526	670	118	15,083
	1,02,050	58,144	8,537	8,789	1,77,520
...	*1,04,878*	*58,139*	*7,213*	*6,526*	*1,76,756*

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
19	20	21	22	23	24	25	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,601	255	5,045	328	...	8,102	...	77
1,761	164	2,683	...	...	1,093	...	78
9,080	661	1,449	3	...	1,949	...	79
150	...	338	42	...	130	...	80
2,285	1,315	3,772	179	...	1,461	...	81
5,087	475	351	...	...	358	...	82
1,221	378	840	108	...	1,603	...	83
5,611	818	2,508	146	...	4,209	...	84
26,796	4,366	16,986	806	...	18,905	...	...
6,45,308	1,50,380	2,63,667	42,580	1,838	4 18,894		
6,63,599	*98,453*	*2,31,986*	*42,823*	*2,126*	*3,40,586*	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	26	26(*a*)	26(*b*)	26(*c*)	26(*d*)	26(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77	...	25	3,130	59	720	1,882
78	...	26	...	...	40	...
79	...	76	...	...	...	...
80	...	13	...	...	...	...
81	...	41	...	...	287	198
82	...	42	...	440	564	...
83	...	10	...	99	...	...
84	...	52	...	16	89	651
...	...	285	3,130	614	1,700	2,731
...	5,00,511	5,206	21,715	27,694	52,975	2,48,058
...	*4,80,723*	*5,839*	*18,514*	*24,604*	*54,311*	*2,23,307*

ad powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,346	10,175	...	...	...	32,668	77
206	...	...	...	...	5,973	78
380	235	...	...	...	13,833	79
418	...	...	...	...	1,091	80
1,210	112	...	...	...	10,860	81
444	...	...	...	...	8,061	82
337	110	...	...	...	4,706	83
248	...	...	...	...	14,348	84
4,589	10,632	...	...	...	91,540	...
1,10,794	2,18,750	1,716	3,190	....	27,13,276	...
97,561	*1,79,797*	*2,296*	*385*	...	*24,67,410*	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77	780	2,645	...	...	...	...	...
78	...	1,345	...	200	...	...	...
79	390	625	...	...	...	...	...
80	...	915	...	...	...	...	4,300
81	...	1,685	...	...	...	...	...
82	...	575	...	260	...	...	...
83	...	530	...	...	...	...	...
84	390	770	...	...	...	...	...
...	1,560	9,090	...	460	...	...	4,300
...	5,36,150	1,79,216	43,658	19,447	19,299	4,514	18,569
...	*9,91,261*	*1,77,765*	*27,668*	*13,709*	*336*	*5,113*	*8,560*

Other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
40	41	42	43	44	45	46	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	3,425	...	2,546	2,546	1,56,543	77
...	....	1,545	...	1,032	1,032	20,338	78
...	...	1,015	1	33	34	34,933	79
3,000	...	8,215	...	299	299	19,792	80
...	...	1,685	...	6,965	6,965	60,717	81
...	...	835	...	482	482	20,179	82
...	...	530	...	465	465	15,598	83
...	...	1,160	35	964	999	32,208	84
3,000	...	18,410	36	12,786	12,822	3,60,308	...
3,193	...	8,24,046	1,46,884	6,76,608	8,23,492	1,14,77,665	...
1,144	*27,227*	*12,52,783*	*2,01,541*	*11,30,218*	*13,31,759*	*1,19,00,583*	...

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	47	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77	...	...	...	...	...	...
78	...	...	...	...	...	...
79	...	...	...	...	...	...
80	...	...	...	...	...	...
81	...	...	...	...	...	...
82	...	...	...	...	...	...
83	...	...	...	...	...	...
84	...	...	...	...	...	...
...	...	...	...	...	...	...
...	1,88,190	1,50,000	...	...	11,698	6,043
...	*65,494*	*95,000*	...	...	*3,894*	*33,601*

Provinces of Agra and Oudh during the year ending the 31*st March*, 1920—(concluded).

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 14) per head of population.	Incidence of income (column 46) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
53	54	55	56	57	58	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
...	...	1,56,543	2,72,372	1 15 9	2 11 6	77	Fyzabad ...	Fyzabad ...	FYZABAD.
...	...	20,338	24,114	0 9 3	1 0 9	78	Tanda ...		
...	...	34,933	42,808	1 8 6	2 12 6	79	Gonda ...	Gonda ...	
...	...	19,792	20,685	0 9 3	1 6 9	80	Balrampur ...		
...	...	60,717	80,633	1 6 0	2 4 0	81	Bahraich ...	Bahraich ...	
...	...	20,179	27,891	0 15 3	2 2 0	82	Sultanpur ...	Sultanpur ...	
...	...	15,598	24,317	1 5 6	2 7 6	83	Bela (Partabgarh).	Partabgarh	
...	...	32,208	39,095	1 0 9	2 4 6	84	Nawabganj (Bara Banki).	Bara Banki	
...	...	3,60,308	5,31,915	1 6 3	2 4 0	...	Divisional total.		
51,307	4,07,238	1,18,84,903	1,47,61,720	2 5 3	3 13 6	...	GRAND TOTAL, 1919-1920.		
1,67,973	*3,65,962*	*1,22,66,545*	*1,60,66,595*	*2 3 0*	*4 0 0*	...	*Grand total, 1918-1919.*		

STATEMENT III.

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.		Name of municipality.	Serial number of municipality.	General administration and collection charges.							
				General administration, office establishment, inspection, honorary magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1		2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun...	Dehra ...	1	7,400	11,875	...	...	57	...	...	19,332
		Mussooree ...	2	14,600	7,097	11,218	2,494	1,969	3,157	...	40,535
	Saharanpur	Saharanpur ...	3	7,950	12,603	...	1,726	238	35	...	22,552
		Hardwar-Union	4	6,625	7,190	...	295	48	...	...	14,158
		Deoband ...	5	1,354	511	...	...	148	...	...	2,013
		Roorkee ...	6	3,218	1,224	...	1,500	639	...	...	6,581
	Muzaffarnagar.	Muzaffarnagar	7	4,141	1,989	...	...	64	...	42	6,236
		Kairana ...	8	2,023	534	...	...	48	...	...	2,605
	Meerut ...	Meerut ...	9	16,127	37,458	...	...	106	...	...	53,691
		Ghaziabad ..	10	3,502	424	3,417	...	41	...	...	7,384
		Hapur ...	11	5,542	4,907	...	...	19	...	...	10,468
	Bulandshahr	Bulandshahr ...	12	4,509	580	2,011	...	...	...	...	7,100
		Khurja ...	13	3,969	4,720	...	...	11	...	...	8,700
		Sikandrabad ...	14	3,017	266	2,738	...	...	...	...	6,021
		Divisional total	...	83,977	91,378	19,384	6,015	3,388	3,192	42	2,07,376
AGRA.	Aligarh ...	Koil (Aligarh)	15	11,575	8,953	...	273	67	36	...	20,904
		Hathras ...	16	6,515	6,322	...	...	37	379	...	13,253
		Atrauli ...	17	1,857	970	...	...	97	...	...	2,924
		Sikandra Rao ...	18	2,002	642	...	...	498	...	...	3,142
	Muttra ...	Muttra ...	19	6,468	7,915	...	...	14	372	...	14,769
		Brindaban ...	20	2,697	3,520	...	...	...	374	...	6,591

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	12,364	...	...	12,364	2,355	5,859	1
...	67,473	...	...	67,473	24,025	37,751	2
...	13,120	321	...	13,441	...	10	3
...	6,778	...	...	6,778	...	4,690	4
...	2,596	...	...	2,596	...	...	5
...	2,872	...	...	2,872	...	354	6
...	4,959	...	2	4,961	...	150	7
...	2,432	...	...	2,432	...	2	8
1,352	19,703	...	64	21,119	1,929	38,108	9
...	3,863	...	...	3,863	...	775	10
...	6,675	...	...	6,675	...	222	11
...	4,724	...	...	4,724	...	204	12
...	5,234	...	39	5,273	...	49	13
...	3,692	...	...	3,692	...	55	14
1,352	1,56,485	321	105	1,58,263	28,309	88,229	...
237	15,816	...	879	16,932	5,873	1,067	15
...	7,037	...	...	7,037	...	...	16
...	1,660	...	...	1,660	...	92	17
...	1,255	...	...	1,255	...	100	18
...	12,005	...	279	12,284	185	32,891	19
...	4,865	...	...	4,865	...	...	20

Serial number of municipality.	Public health and Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	792	439	24,556	2,589	4,579	...	171	1,180
2	3,788	238	40,053	12,083	9,177	...	429	...
3	1,443	1,297	51,678	3,984	6,396	18	664	1,657
4	...	981	17,500	746	3,094	...	297	675
5	11,507	198	7,447	633	444	...	153	...
6	...	394	11,983	466	459	...	218	...
7	3,394	658	10,508	660	1,571	...	185	...
8	...	18	4,012	279	562	...	307	...
9	3,266	15,742	46,395	6,966	5,006	...	553	...
10	...	2,596	5,583	690	698	16	167	179
11	...	670	12,580	720	779	10	225	...
12	...	2,720	5,716	791	386	...	126	...
13	197	1,304	10,338	1,402	924	...	369	...
14	...	120	5,009	650	712	...	289	77
...	24,387	27,375	2,53,358	32,659	34,787	44	4,153	3,768
15	3,466	2,670	36,369	3,191	5,261	...	632	497
16	...	900	23,099	2,124	2,365	...	217	3,810
17	...	...	4,268	...	410	...	159	...
18	...	...	3,772	...	350	...	254	...
19	71,355	6,223	29,906	3,918	5,322	1	727	35
20	...	769	11,103	677	1,199	34	176	110

convenience—*(continued)*.

Markets and slaughter houses	Pounds.	Dák bungalows and sarais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,228	640	...	24	...	486	604	...	1
3,064	63	...	2,236	...	...	3,084	5,709	2
481	725	172	1,002	1,649	298	2,824	72	3
258	925	114	599	300	...	2,569	3,974	4
...	193	105	...	...	233	345	379	5
241	227	....	555	120	149	1,036	822	6
585	259	...	2,570	...	179	327	1,590	7
348	219	...	16	...	4	5	77	8
816	251	90	7,909	180	451	6,531	999	9
340	145	590	126	...	...	265	174	10
109	206	8	417	60	182	925	...	11
348	119	...	954	...	5	726	156	12
725	173	...	156	100	38	875	1,206	13
406	221	...	361	...	303	690	523	14
8,949	4,366	1,079	16,925	2,409	2,328	20,806	15,681	...
3,161	306	...	1,788	...	201	3,429	289	15
254	298	...	839	...	211	1,384	...	16
115	209	...	94	...	23	370	822	17
412	152	9	142	...	...	484	1,255	18
473	267	...	9,635	1,179	146	1,111	3,181	19
455	175	142	...	...	269	675	1,146	20

Serial number of municipality.	Public health and convenience —*(concluded)*.			Public instruction.					
	Public works—*(concluded)*.		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.	Total.
	Roads	Stores.							
3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	10,895	...	56,397	6,477	...	...	...	50	6,527
2	38,479	4,997	1,85,176	6,177	547	...	890	...	7,614
3	20,825	...	95,195	...	...	...	8,669	870	9,539
4	10,000	196	46,918	2,254	85	...	1,200	...	3,539
5	213	...	21,850	540	...	...	2,128	...	2,668
6	5,211	3	22,238	45	...	...	3,090	...	3,135
7	2,846	...	25,482	3,306	7	...	...	...	3,313
8	338	...	6,187	...	72	...	2,370	...	2,442
9	26,520	3,612	1,65,324	32,361	2,000	...	...	1,480	35,841
10	3,629	...	15,973	...	...	...	2,723	...	2,723
11	7,606	6	24,725	4,316	...	...	...	50	4,366
12	636	...	12,887	2,377	...	...	700	...	3,077
13	5,818	...	23,674	1,136	...	...	1,827	...	2,963
14	1,080	...	10,496	2,701	200	...	600	...	3,501
...	1,34,096	8,814	7,12,522	61,690	2,911	...	24,197	2,450	91,248
15	15,647	...	83,847	12,969	99	...	...	720	13,788
16	3,753	46	39,300	7,803	1.195	...	916	450	10,364
17	1,104	...	7.666	1,710	162	...	610	...	2,482
18	653	...	7,583	1,444	...	...	....	200	1,644
19	4,103	...	1,70,658	8,035	...	...	...	100	8,135
20	9,679	...	26,609	....	....	....	4,189	98	4,287

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	...	1,820	...	12,000	2,500	433	1
8,895	...	53,968	...	42,506	8,982	516	2
...	...	...	...	...	8,712	163	3
250	...	...	...	...	1,393	92	4
...	...	...	...	28	274	...	5
110	...	...	...	...	564	...	6
100	...	...	...	...	630	9	7
100	...	...	...	...	251	507	8
67,370	...	10,777	...	...	6,625	189	9
...	...	...	...	...	252	5	10
...	...	1,392	...	...	337	199	11
...	...	...	...	6,061	1,135	265	12
200	...	2,987	...	...	1,232	53	13
100	...	...	...	...	768	1,495	14
78,125	...	70,944	...	60,595	33,655	3,926	...
500	...	...	..	...	2,090	280	15
520	...	2,666	...	162	2,339	448	16
...	...	...	...	...	265	...	17
...	...	...	...	...	432	25	18
1,050	...	5,312	...	...	1,425	578	19
...	...	...	...	...	177	136	20

Serial number of municipality.	Miscellaneous—*(concluded)*.					
	Other items—*(concluded)*.					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
1	1,380	576	960	...	2,254	8,103
2	3,473	...	1,097	...	1,240	15,308
3	1,127	842	78	90	11,736	22,748
4	897	758	69	32,761	193	36,163
5	139	318	...	79	160	970
6	242	185	...	...	4,617	5,608
7	325	52	65	...	123	1,204
8	74	94	4	721	35	1,686
9	3,761	525	...	2,041	17,498	30,639
10	263	102	48	...	530	1,200
11	1,324	21	239	...	5,537	7,657
12	295	221	106	...	719	2,741
13	494	679	3	...	348	2,809
14	250	164	43	...	1,722	4,442
...	14,044	4,537	2,712	35,692	46,712	1,41,278
15	2,093	229	146	...	5,542	10,380
16	2,004	386	199	...	2,147	7,523
17	222	35	...	150	167	839
18	79	...	66	...	388	990
19	1,528	454	134	453	15,173	19,745
20	479	...	60	234	354	1,440

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
21,923	1,17,543	...	...	...	5,683	1
1,11,782	4,21,475	...	...	...	84,542	2
22,748	1,63,475	...	...	...	...	3
36,163	107,806	...	...	...	...	4
998	30,125	...	...	...	...	5
5,608	40,544	...	...	...	...	6
1,204	41,296	...	...	...	...	7
1,686	15,452	2,145	...	...	...	8
41,416	3,84,761	2,090	...	...	32,375	9
1,200	31,143	...	...	...	...	10
9,049	55,283	...	...	...	10,916	11
8,802	36,590	...	...	...	...	12
5,796	46,606	...	...	...	4,325	13
4,442	28,252	...	...	...	...	14
2,72,817	15,20,351	4,235	...	...	1,37,841	...
10,380	1,46,351	49,970	...	...	...	15
10,351	80,825	...	...	...	5,741	16
839	15,571	...	...	...	...	17
990	14,614	...	...	...	...	18
25,057	2,31,915	...	...	...	5,654	19
1,440	43,792	...	...	...	...	20

Serial number of municipality.	Extraordinary and debt—*(concluded)*.				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	52	5,735	1,23,278	...
2	30	15	9,557	94,144	5,15,619	6,145
3	...	...	370	370	1,63,845	...
4	...	935	...	935	1,08,741	...
5	53	...	59	112	30,237	549
6	...	...	200	200	40,744	270
7	...	...	...	...	41,296	...
8	...	...	...	2,145	17,597	...
9	...	...	...	34,465	4,19,226	...
10	...	...	...	...	31,143	...
11	...	...	...	10,916	66,199	...
12	...	...	...	...	36,590	...
13	...	...	1,601	5,926	52,532	...
14	...	...	...	...	28,252	...
...	83	950	11,839	1,54,948	16,75,299	6,964
15	...	...	...	49,970	1,96,321	...
16	187	735	...	6,663	87,488	...
17	...	1,225	...	1,225	16,796	...
18	...	...	...	...	14,614	...
19	...	1,000	310	6,964	2,38,917	...
20	...	1,749	...	1,749	45,541	...

Provinces of Agra and Oudh during the year ending the 31st March, 1920.

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
73,606	73,606	1,96,884	426	20,120	41,338	1	Dehra ...	Dehra Dun	Meerut.
2,04,359	2,10,504	7,26,123	1,003	50,000	12,74,271	2	Mussooree ...		
27,857	27,857	1,91,702	326	2,52,100	...	3	Saharanpur ...	Saharanpur	
89,993	89,993	1,98,734	247	52,400	...	4	Hardwar-Union		
12,897	13,446	43,683	53	9,050	...	5	Deoband ...		
15,034	15,304	56,048	90	7,015	...	6	Roorkee ...		
7,702	7,702	48,998	62	1,000	...	7	Muzaffarnagar...	Muzaffarnagar.	
11,528	11,528	29,125	85	4,500	...	8	Kairana ...		
90,199	90,199	5,09,425	1,800	62,800	2,44,933	9	Meerut ...	Meerut ...	
28,427	28,427	59,570	55	15,745	...	10	Ghaziabad ...		
29,215	29,215	95,414	300	20,100	14,292	11	Hapur ...		
15,913	15,913	52,503	67	15,000	...	12	Bulandshahr ...	Bulandshahr	
10,210	10,210	62,742	650	11,000	71,440	13	Khurja ...		
6,219	6,219	34,471	100	17,000	...	14	Sikandrabad ...		
6,23,159	6,30,123	23,05,422	5,264	5,37,830	16,46,274	...	Divisional total.		
51,091	51,091	2,47,412	2,500	4,62,500	...	15	Koil (Aligarh)	Aligarh ...	Agra.
40,014	40,014	1,27,502	644	64,600	62,727	16	Hathras ...		
3,782	3,782	20,578	100	20,580	...	17	Atrauli ...		
10,090	10,090	24,704	50	6,508	...	18	Sikandra Rao ...		
15,654	15,654	2,54,571	1,320	...	1,28,681	19	Muttra ...	Muttra ...	
7,875	7,875	53,416	300	21,500	...	20	Brindaban ...		

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*). Agra	Agra	21	34,009	40,262	...	1,813	8,544	1,444	60	86,132
	Firozabad	22	3,072	934	1,781	...	14	...	...	5,801
Mainpuri	Mainpuri	23	1,975	1,653	...	...	125	...	...	3,753
Etah	Etah	24	1,563	1,216	...	...	51	...	...	2,830
	Soron	25	2,681	741	...	...	28	...	...	3,450
	Kasganj	26	3,100	3,121	...	...	7	...	...	6,228
	Jalesar	27	1,850	820	...	...	1	...	...	2,671
	Divisional total	...	79,364	77,069	1,781	2,086	9,483	2,605	60	1,72,448
ROHILKHAND. Bareilly	Bareilly	28	25,343	23,959	...	276	494	110	...	50,182
Bijnor	Bijnor	29	2,647	1,009	...	...	9	...	...	3,665
	Chandpur	30	2,024	1,895	...	...	10	...	...	3,929
	Dhampur	31	1,691	554	...	...	52	...	...	2,297
	Nagina	32	2,071	789	...	...	5	...	...	2,865
	Najibabad	33	3,257	1,435	...	...	248	...	...	4,940
Budaun	Budaun	34	8,990	7,881	...	1,038	21	12	...	17,942
	Ujhani	35	3,496	628	...	...	100	...	...	4,224
	Sahaswan	36	2,710	661	...	...	...	...	...	3,371
Moradabad	Moradabad	37	9,984	12,459	...	...	549	...	...	22,992
	Chandausi	38	5,928	2,214	3,257	...	91	...	...	11,490
	Amroha	39	4,067	1,635	...	...	7	...	...	5,709
	Sambhal	40	2,245	1,701	...	...	194	...	...	4,140
Shahjahanpur	Shahjahanpur	41	11,522	14,647	...	...	1	24	...	26,194
	Tilhar	42	3,562	3,597	...	...	...	...	...	7,159
Pilibhit	Pilibhit	43	5,726	5,753	...	...	307	...	...	11,786
	Bisalpur	44	1,010	516	...	...	44	...	...	1,570
	Divisional total	...	96,273	81,333	3,257	1,314	2,132	146	...	1,84,455

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
773	27,052	...	...	27,825	25,000	1,29,565	21
...	4,028	...	...	4,028	...	370	22
...	2,753	...	...	2,753	...	...	23
...	4,587	...	...	4,587	...	173	24
...	2,107	...	...	2,107	...	...	25
...	6,340	...	...	6,340	...	...	26
...	2,305	...	...	2,305	...	156	27
1,010	91,810	...	1,158	93,978	31,058	1,64,414	...
...	42,802	...	3	42,805	460	1,378	28
19	3,380	...	...	3,399	...	343	29
...	1,504	...	...	1,504	...	168	30
...	1,530	...	...	1,530	...	17	31
...	2,978	...	...	2,978	...	...	32
...	4,760	...	...	4,760	...	711	33
...	9,593	...	...	9,593	...	428	34
...	1,133	...	...	1,133	...	...	35
...	2,320	...	100	2,420	...	150	36
...	19,495	..	...	19,495	...	777	37
...	6,480	...	37	6,517	...	1,440	38
...	7,769	...	...	7,769	...	101	39
...	5,998	...	...	5,998	...	...	40
...	17,659	...	...	17,659	...	138	41
...	3,699	...	...	3,699	...	...	42
...	7,141	...	...	7,141	...	14	43
...	1,841	...	...	1,841	...	...	44
19	1,40,082	...	140	1,40,241	460	5,665	...

Serial number of municipality.	Public health and d							
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	33,418	13,948	1,19,768	7,262	9,616	57	1,235	1,376
22	...	3,472	6,501	723	616	...	373	226
23	...	...	5,101	...	790	....	137	...
24	683	57	7,766	...	1,912	...	200	...
25	347	196	5,109	..	775	...	180	284
26	...	521	8,822	...	657	...	313	397
27	...	141	6,214	...	500	...	172	81
...	1,09,269	28,897	2,67,798	17,895	29,773	92	4,775	6,816
28	61,374	1,868	69,316	7,254	12,661	...	597	2,801
29	...	295	6,808	...	763	...	173	...
30	...	321	3,276	...	648	...	179	...
31	...	16	3,451	...	335	...	171	...
32	7,544	679	5,515	626	620	...	234	109
33	535	21	6,454	..	875	...	357	294
34	1,216	5,537	16,052	4,706	5,076	...	348	...
35	...	...	3,582	90	577	...	172	...
36	...	88	6,059	...	1,322	...	202	...
37	...	2,757	54,475	1,747	5,445	...	698	500
38	...	...	12,604	767	1,599	...	350	125
39	...	256	10,633	1,308	1,323	...	358	...
40	...	194	9,586	696	1,053	...	281	...
41	1,141	989	32,953	3,110	6,571	...	718	...
42	299	199	9,215	...	2,124	...	156	...
43	440	87	20,244	849	1,984	...	277	...
44	...	233	2,996	336	125	...	147	...
...	72,549	13,540	2,73,219	21,489	43,101	...	5,418	3,829

convenience – (*continued*).

Markets and slaughter houses.	Pounds.	Dâk bungalows and *sarais*	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges	Registration of births and deaths.	Public works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,980	1,271	...	2,425	...	1,153	3,525	6,452	21
386	248	...	...	...	148	413	1,906	22
50	91	75	...	...	...	...	50	23
317	260	...	1,813	...	114	...	133	24
43	238	...	1,094	...	...	361	1,097	25
354	182	...	121	...	...	921	596	26
134	208	81	700	...	23	250	56	27
9,134	3,905	307	18,651	1,179	2,288	12,923	16,983	...
2,669	58	31	7,190	...	182	7,437	1,283	28
65	255	345	322	...	...	387	36	29
8	115	...	...	...	24	...	...	30
...	117	98	...	...	...	...	105	31
76	227	...	3	...	...	340	214	32
...	238	...	427	...	...	455	351	33
1,065	415	...	3,871	...	225	1,782	5,323	34
11,906	213	66	371	...	...	504	1,134	35
3,799	221	21	199	...	..	539	1,376	36
1,005	553	345	7,571	...	216	1,348	580	37
3,158	245	586	1,711	60	46	1,672	710	38
522	242	...	376	...	112	592	154	39
608	248	...	180	...	139	785	3,928	40
6,721	180	438	3,643	...	251	4,106	80	41
60	137	...	692	25	...	516	724	42
975	457	...	705	...	518	1,579	...	43
...	202	...	...	...	...	120	207	44
32,637	4,123	1,930	27,261	85	1,713	22,162	16,205	...

Serial number of municipality	Public health and convenience —(*concluded*).			Public Instruction.					
	Public works—(*concluded*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.	Total.
	Roads.	Stores.							
3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	45,070	1,747	4,05,868	25,727	...	...	10,137	...	35,864
22	3,435	...	18,817	1,695	...	...	...	...	1,695
23	895	...	7,189	2,547	...	...	180	...	2,727
24	2,165	...	15,593	959	...	...	600	20	1,579
25	610	...	10,334	980	22	...	1.685	..	2,687
26	1,078	...	13,962	826	...	...	1,910	20	2,756
27	2,478	...	11,194	1,924	...	...	...	20	1,944
...	90,670	1,793	8,18,620	66,619	1,478	...	20,227	1,628	89,952
28	57,110	5,104	2,38,773	67,998	1,541	...	7,119	1,703	78,361
29	1,036	...	10,828	2,791	...	...	100	120	3,011
30	487	...	5,226	1,662	...	...	...	20	1,682
31	500	...	4,810	1,210	...	...	495	2	1,707
32	2,138	...	18,325	2,223	120	...	...	5	2,348
33	4,601	...	15,319	4,329	48	...	...	5	4,382
34	12,829	15	58,888	1,540	210	...	7,651	...	9,401
35	3,877	...	22,492	...	...	...	1,746	...	1,746
36	2,116	...	16,092	50	...	...	2,345	...	2,395
37	33,229	...	1,11,246	11,943	...	...	3,767	375	16,085
38	6,249	...	31,322	5,396	344	...	1,876	50	7,666
39	8,559	...	24,536	3,076	98	...	3,512	...	6,686
40	6,318	...	24,016	3,127	...	...	3,365	...	6,492
41	32,703	...	93,742	13,467	1,474	...	4,256	...	19,197
42	2,335	...	16,482	5,435	7,783	...	...	...	13,218
43	16,394	240	44,763	86	270	...	17,098	720	18,174
44	445	3	4,814	...	...	...	1,500	...	1,500
...	1,90,926	5,362	7,41,674	1,24,333	11,888	...	54,830	3,000	1,94,051

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
35,743	...	47,635	...	5,359	6,750	4,114	21
...	...	...	...	...	1,187	80	22
...	...	...	...	...	164	...	23
...	...	...	...	50	776	...	24
10	...	...	...	21	342	...	25
..	...	...	...	...	1,516	15	26
...	...	...	...	...	172	25	27
37,823	...	55,613	...	5,592	17,635	5,701	...
12,000	...	4,884	...	3,000	9,461	2,183	28
...	...	...	...	...	512	4	29
..	..	...	...	...	278	7	30
...	...	...	...	...	280	...	31
251	...	814	...	...	368	40	32
241	...	...	...	...	998	284	33
...	...	1,264	...	...	1,915	300	34
60	...	532	...	...	209	...	35
...	...	...	...	156	338	...	36
...	...	16,166	...	...	6,764	1,068	37
176	...	2,306	...	...	1,497	47	38
500	...	...	...	...	535	156	39
...	...	...	...	...	338	97	40
2,200	...	...	...	...	4,300	354	41
...	...	...	...	...	951	49	42
...	...	837	...	...	2,565	199	43
...	...	...	...	...	137	...	44
15,428	...	26,803	...	3,156	31,446	4,788	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	4,932	3,541	2,690	310	33,720	56,057
22	955	234	...	200	3,595	6,251
23	101	46	...	...	3,792	4,103
24	159	26	...	...	508	1,469
25	90	24	41	414	1,282	2,193
26	112	9	...	...	966	2,618
27	215	32	91	300	409	1,244
...	12,969	5,016	3,427	2,061	68,043	1,14,852
28	4,519	...	...	...	13,444	29,607
29	185	27	16	...	2,064	2,808
30	61	55	...	...	94	495
31	121	...	20	...	1,752	2,173
32	85	21	51	...	328	893
33	177	109	...	...	2,665	4,233
34	918	71	361	250	1,246	5,061
35	159	70	...	...	449	887
36	525	1	...	...	376	1,240
37	1,014	584	923	...	2,493	12,846
38	648	28	119	...	6,894	9,233
39	413	...	...	...	2,335	3,439
40	196	95	6	...	909	1,641
41	2,421	61	98	...	1,361	8,595
42	300	43	146	...	394	1,883
43	459	68	42	...	5,486	8,819
44	9	...	...	...	434	580
...	12,210	1,233	1,782	250	42,724	94,433

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.	N
		Investments.		Payment to sinking fund.	Repayment of loans.		
		In securities (other than for sinking funds).	In savings bank.				
49	50	51	52	53	54	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,09,051	7,00,483	...	...	...	1,35,699	21	
6,251	36,592	...	...	...	...	22	
4,103	20,525	...	...	...	...	23	
1,519	26,108	...	...	...	...	24	
2,214	20,802	...	...	...	...	25	
2,618	31,904	...	...	...	...	26	
1,244	19,358	...	...	...	...	27	
1,76,057	13,88,878	49,970	...	...	1,47,094	...	
37,491	4,59,612	...	...	...	8,135	28	
2,808	23,711	...	...	...	...	29	
495	12,836	...	...	...	...	30	
2,173	12,517	...	...	...	...	31	
1,707	28,474	...	...	...	2,111	32	
4,233	33,875	...	...	...	...	33	
6,325	1,02,149	...	...	...	2,392	34	
1,419	31,074	...	...	...	3,181	35	
1,396	25,674	...	...	...	...	36	
29,012	1,98,830	...	...	...	19,074	37	
11,539	68,710	...	...	...	6,470	38	
3,439	48,639	...	...	...	...	39	
1,641	42,287	...	...	...	...	40	
8,595	1,67,587	...	...	...	...	41	
1,883	42,441	...	...	...	...	42	
9,656	91,520	...	...	...	3,627	43	
580	10,305	...	...	...	...	44	
1,24,392	14,00,241	...	...	...	44,990	...	

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
*21	2,000	931	36,287	1,74,917	8,75,400	...
22	...	...	...	...	36,592	...
23	...	...	...	...	20,525	...
24	...	...	...	...	26,108	...
25	...	...	...	...	20,802	...
26	...	...	...	...	31,904	...
27	...	219	130	349	19,707	...
...	2,187	5,859	36,727	2,41,837	16,30,715	...
28	4	...	23,760	31,899	4,91,511	2,810
29	...	215	78	293	24,004	...
30	...	...	178	178	13,014	...
31	...	...	...	...	12,517	...
32	...	...	...	2,111	30,585	...
33	100	...	57	157	34,032	...
34	...	...	...	2,392	1,04,541	...
35	...	...	109	3,290	34,364	...
36	...	...	...	...	25,674	40
37	...	891	...	19,965	2,18,795	...
38	...	...	660	7,130	75,840	...
39	...	...	215	215	48,854	151
40	...	...	470	470	42,757	470
41	...	...	224	224	1,67,811	3,227
42	...	...	17	17	42,458	...
43	...	...	127	3,754	95,274	...
44	...	...	...	...	10,305	...
...	104	1,106	25,895	72,095	14,72,336	6,698

Provinces of Agra and Oudh during the year ending the 31st March, 1920—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
2,20,460	2,20,460	10,95,860	7,300	2,00,000	8,57,033	21	Agra ...	Agra ...	Agra—(*concluded*).
3,833	3,833	40,425	200	...	...	22	Firozabad ...		
9,496	9,496	30,021	45	3,500	...	23	Mainpuri ...	Mainpuri ...	
3,269	3,269	29,377	50	12,000	...	24	Etah ...	Etah ...	
3,385	3,385	24,187	30	14,800	...	25	Soron ...		
32,595	32,595	64,499	100	43,002	...	26	Kasganj ...		
1,984	1,984	21,691	32	13,887	...	27	Jalesar ...		
4,03,528	4,03,528	20,34,243	12,671	8,62,877	10,48,441	...	Divisional total.		
21,460	24,270	5,15,781	2,329	30,000	1,14,046	28	Bareilly ...	Bareilly ...	Rohilkhand.
1,612	1,612	25,616	58	4,000	...	29	Bijnor ...	Bijnor ...	
1,892	1,892	14,906	54	8,000	...	30	Chandpur ...		
6,649	6,649	19,166	70	14,014	...	31	Dhampur ...		
10,991	10,991	41,576	100	6,045	18,795	32	Nagina ...		
4,062	4,062	38,094	171	9,530	...	33	Najibabad ...		
23,765	23,765	1,28,306	234	32,693	29,880	34	Budaun ...	Budaun ...	
4,121	4,121	38,485	70	4,518	10,909	35	Ujhani ...		
4,110	4,150	29,824	45	4,500	...	36	Sahaswan ...		
97,333	97,333	3,16,128	240	1,97,380	3,13,386	37	Moradabad ...	Moradabad	
39,640	39,640	1,15,480	164	8,999	53,021	38	Chandausi ...		
7,171	7,322	56,176	205	13,188	...	39	Amroha ...		
6,559	7,029	49,786	60	8,000	...	40	Sambhal ...		
26,450	29,677	1,97,488	3,521	30,413	...	41	Shahjahanpur ...	Shahjahanpur	
7,772	7,772	50,230	1,080	7,681	...	42	Tilhar ...		
22,468	22,468	1,17,742	1,270	18,600	18,224	43	Pilibhit ...	Pilibhit ...	
12,625	12,625	22,930	80	5,000	...	44	Bisalpur ...		
2,98,680	3,05,378	17,77,714	9,751	4,02,561	5,58,761	...	Divisional total.		

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD. Etawah ...	Etawah ...	45	7,686	5,020	...	43	5	...	...	12,754
Cawnpore ...	Cawnpore ...	46	54,956	29,670	...	1,547	8,555	1,500	...	96,228
Fatehpur ...	Fatehpur ...	47	2,143	1,407	...	...	88	...	...	3,638
Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	48	4,289	7,388	...	...	...	...	...	11,677
	Kanauj ...	49	1,293	...	...	...	...	...	...	1,293
Allahabad ...	Allahabad ...	50	34,523	27,290	...	...	4,152	51	415	66,431
	Divisional total	...	1,04,890	70,775	...	1,590	12,800	1,551	415	1,92,021
JHANSI. Banda ...	Banda ...	51	5,130	3,941	...	...	139	...	...	9,210
Jhansi ...	Jhansi ...	52	9,844	9,728	...	...	17	...	...	19,589
	Lalitpur ...	53	2,824	412	...	...	27	...	...	3,263
	Mau ...	54	1,916	582	...	...	7	...	...	2,505
Jalaun ...	Orai ...	55	1,503	347	...	125	1,032	...	...	3,007
	Kalpi ...	56	2,425	282	...	...	...	...	...	2,707
	Kunch ...	57	1,810	453	...	...	...	...	...	2,263
	Divisional total	...	25,452	15,745	...	125	1,222	...	...	42,544
BENARES. Benares ...	Benares ...	58	23,316	27,432	...	834	904	...	...	52,486
Mirzapur ...	Mirzapur ...	59	6,492	7,804	...	...	325	204	...	14,825
Jaunpur ...	Jaunpur ...	60	5,578	6,464	...	...	11	...	...	12,053
Ghazipur ...	Ghazipur ...	61	3,941	2,704	2,354	...	...	...	...	8,999
Ballia ...	Ballia ...	62	4,281	657	...	...	86	...	...	5,024
	Divisional total	...	43,608	45,061	2,354	834	1,326	204	...	93,387
GORAKHPUR. Gorakhpur ...	Gorakhpur ...	63	11,630	10,650	...	50	23	...	...	22,353
Azamgarh ...	Azamgarh ...	64	2,693	807	...	...	20	...	...	3,520
	Divisional total	...	14,323	11,457	...	50	43	...	...	25,873
KUMAUN. Almora ...	Almora ...	65	690	891	4,801	...	118	...	...	6,500
Naini Tal ...	Naini Tal ...	66	9,414	1,188	5,795	32	107	...	...	16,536
	Kashipur ...	67	2,089	421	1,306	...	240	...	...	4,056
	Divisional total	...	12,193	2,500	11,902	32	465	...	...	27,092

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	12,914	...	...	12,914	2,629	468	45
37,656	71,505	...	5,685	1,14,846	37,090	1,86,931	46
...	3,050	...	15	3,665	...	...	47
...	12,931	...	...	12,931	...	...	48
...	764	...	...	764	...	...	49
2,298	46,714	...	...	49,012	28,541	1,52,245	50
39,954	1,47,878	...	5,700	1,93,532	68,260	3,39,644	...
...	3,932	...	...	3,932	...	...	51
...	8,492	...	...	8,492	...	12,413	52
...	3,376	...	44	3,420	...	311	53
...	3,100	...	...	3,100	...	304	54
...	1,975	...	...	1,975	...	216	55
...	1,275	...	...	1,275	76	245	56
...	2,205	...	...	2,205	...	184	57
...	24,355	...	44	24,399	76	13,673	...
...	30,983	...	349	31,332	36,232	1,30,867	58
1,057	10,935	...	491	12,483	1,072	7,206	59
...	6,537	...	50	6,587	...	...	60
2	5,516	...	...	5,518	...	384	61
...	2,359	...	30	2,389	436	...	62
1,059	56,330	...	920	58,309	37,740	1,38,457	...
...	13,652	...	...	13,652	...	...	63
14	6,605	...	...	6,619	...	308	64
14	20,257	...	...	20,271	...	308	...
...	1,437	...	...	1,437	25,000	828	65
...	9,142	...	...	9,142	1,249	49,765	66
...	2,518	...	...	2,518	...	146	67
...	13,097	...	...	13,097	26,249	50,739	...

Serial number of municipality.	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	3,221	...	37,114	2,487	1,895	...	373	...
46	1,02,537	34,599	1,81,107	14,668	21,824	200	2,406	1,07,890
47	1,131	...	6,209	...	377	...	125	1,974
48	203	1,728	23,833	2,972	3,204	...	473	81
49	...	...	2,750	...	275	...	...	144
50	72,992	46,618	1,33,620	10,575	17,640	155	1,726	850
...	1,80,084	82,945	3,84,633	30,702	45,215	355	5,103	1,10,939
51	...	...	19,037	864	3,222	...	306	812
52	3,262	645	48,567	1,065	2,180	61	343	6,060
53	2,866	343	9,837	...	509	740	169	74
54	591	172	5,635	563	796	...	140	139
55	...	628	5,260	...	615	...	244	120
56	289	260	4,153	...	288	...	329	...
57	...	42	5,795	87	911	...	216	...
...	7,008	2,090	98,284	2,579	8,524	801	1,747	7,205
58	24,762	16,681	99,392	9,384	8,028	...	1,433	2,601
59	6,254	468	27,841	1,585	4,540	...	518	408
60	...	457	25,482	808	1,711	...	380	1,277
61	831	1,851	13,081	526	2,804	...	446	509
62	...	156	5,322	391	60	...	193	42.296
...	31,847	19,613	1,71,118	12,694	17,143	...	2,970	47,091
63	...	...	43,618	1,088	3,942	167	555	17,926
64	...	102	13,170	588	1,300	...	153	515
...	...	102	56,788	1,676	5,242	167	708	18,441
65	9,705	44	7,147	...	870	...	216	...
66	12,178	9,654	33,915	5,776	7,455	...	653	11,517
67	...	395	4,865	410	1,600	5	468	116
...	21,883	10,093	45,927	6,186	9,925	5	1,337	11,633

convenience—(*continued*).

Markets and slaughter-houses.	Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
733	483	...	1,969	...	253	2,774	4,989	45
3,854	5,859	...	8,835	...	3,721	26,168	6,126	46
246	206	...	343	...	...	423	74	47
294	234	29	2,754	60	214	1,673	707	48
97	36	...	...	...	...	83	...	49
5,504	437	...	780	...	1,511	11,029	2,470	50
10,728	7,255	29	15,681	60	5,699	42,150	14,366	...
1,317	212	...	1,056	...	264	1,170	435	51
2,384	887	...	2,606	624	205	645	206	52
1,209	728	...	1,746	...	60	469	...	53
929	138	....	...	...	...	257	174	54
264	362	669	...	...	144	39	238	55
108	194	...	272	...	163	197	360	56
166	161	...	200	...	54	369	723	57
6,377	2,682	669	5,880	624	890	3,146	2,136	...
2,309	584	...	2,468	...	1,610	22,961	1,343	58
2,310	330	99	994	...	247	3,459	3,298	59
226	120	120	853	...	...	1,335	1,358	60
2,276	208	...	687	...	...	1,186	10,024	61
421	216	...	291	...	24	633	1,533	62
7,542	1,458	219	5,293	...	1,881	29,574	17,556	...
1,368	500	...	507	120	1,037	3,929	334	63
203	332	81	244	120	180	415	207	64
1,571	832	81	751	240	1,217	4,344	541	...
3	...	...	...	...	144	632	1,167	65
2,355	46	55	446	1,935	...	4,572	1,208	66
...	300	1,729	62	42	54	...	170	67
2,358	346	1,784	508	1,977	198	5,204	2,545	...

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.					
	Public works—(*concluded*).		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.	Total.
	Roads.	Stores.							
3	35	36	37	38	38(*a*)	38(*b*)	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	14,271	...	73,659	3,078	253	118	4,476	...	7,925
46	1,20,020	...	8,63,835	76,554	3,305	36,831	1,620	13,170	1,31,480
47	722	...	11,830	...	82	...	2,640	25	2,747
48	15,049	129	53,637	8,450	...	...	...	25	8,475
49	1,324	...	4,709	...	...	...	...	...	...
50	26,816	265	5,14,774	39,716	482	131	2,530	...	42,859
...	1,78,202	394	15,22,444	1,27,798	4,122	37,080	11,266	13,220	1,93,486
51	1,990	...	30,685	2,413	...	...	2,400	...	4,813
52	5,784	233	88,170	9,601	426	...	...	...	10,027
53	1,218	...	20,279	2,529	90	...	300	...	2,919
54	741	77	10,656	2,054	286	...	...	...	2,340
55	519	...	9,318	1,747	36	...	...	120	1,903
56	262	...	7,196	2,015	108	...	...	...	2,123
57	4,360	...	13,271	2,919	938	250	...	120	4,227
...	14,874	310	1,79,575	23,278	1,884	250	2,700	240	28,352
58	25,620	—558	3,85,723	39,013	707	...	6,922	560	47,202
59	10,919	180	71,728	6,515	315	...	2,160	120	9,110
60	4,626	...	38,753	5,005	512	...	1,159	216	6,892
61	4,865	...	39,678	5,055	2,065	...	320	204	7,644
62	2,727	...	54,699	947	...	...	2,000	...	2,947
...	48,762	—378	5,90,581	56,535	3,599	...	12,561	1,100	73,795
63	19,009	93	94,193	9,798	2,210	...	...	960	12,968
64	226	...	18,144	2,898	76	...	...	...	2,974
...	19,235	93	1,12,337	12,696	2,286	..	...	960	15,942
65	1,982	...	47,738	1,505	...	...	652	25	2,182
66	63,414	1,691	2,07,884	2,096	244	...	172	...	2,512
67	3,226	9	13,597	2,235	79	...	...	...	2,314
...	68,622	1,700	2,69,219	5,836	323	...	824	25	7,008

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	3,544	233	45
57,083	...	78,082	...	32	13,001	1,808	46
...	...	...	...	...	135	...	47
480	...	...	...	...	1,701	194	48
...	...	...	...	...	120	...	49
19,245	...	30,279	...	2,041	4,990	3,161	50
76,808	...	1,08,361	...	2,073	23,491	5,396	...
50	...	...	...	...	1,383	1,510	51
10,513	...	1,284	...	...	1,060	489	52
500	...	...	...	...	903	2	53
...	...	...	...	...	327	25	54
255	...	...	...	...	328	...	55
245	...	...	...	...	184	...	56
404	...	...	...	24	570	...	57
11,967	...	1,284	...	24	4,755	2,026	...
7,584	...	1,14,357	...	12,115	7,927	1,566	58
...	...	14,315	...	699	974	...	59
...	...	3,649	...	...	2,117	93	60
...	...	...	...	3	1,760	38	61
...	...	3,912	...	...	890	...	62
7,584	...	1,36,233	...	12,817	13,668	1,697	...
...	...	...	...	...	463	62	63
...	...	...	...	...	543	62	64
...	...	...	...	...	1,006	62	...
624	...	...	...	...	2,100	...	65
2,117	...	12,767	...	1,143	3,000	...	66
10	...	89	...	...	440	...	67
2,751	...	12,856	...	1,143	5,540	..	...

Serial number of municipality.	Miscellaneous—*(concluded)*.					
	Other items—*(concluded)*					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	47(*b*)	47(*c*)	47(*d*)	47(*e*)	47(*f*)	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	900	81	...	...	3,552	8,310
46	7,721	18,656	...	...	2,61,784	3,02,970
47	97	6	41	...	133	412
48	269	94	62	...	7,607	9,927
49	38	35	60	...	307	560
50	4,979	...	6,023	492	70,718	90,363
...	14,004	18,872	6,186	492	3,44,101	4,12,542
51	296	...	...	...	998	4,187
52	817	458	21	...	589	3,434
53	238	312	218	...	498	2,171
54	62	115	37	194	508	1,268
55	74	86	...	...	55	543
56	127	327	...	...	344	982
57	476	52	50	...	450	1,598
...	2,090	1,350	326	194	3,442	14,183
58	5,266	...	712	1,351	49,616	66,438
59	689	380	1,298	332	11,216	14,889
60	411	75	60	...	7,000	9,756
61	486	123	44	...	968	3,419
62	50	...	236	12,004	1,813	14,993
...	6,902	578	2,350	13,687	70,613	1,09,495
63	867	541	110	...	24,239	26,282
64	253	35	23	...	723	1,577
...	1,120	576	133	...	24,962	27,859
65	246	46	14	...	655	3,061
66	885	288	2,641	...	7,238	14,052
67	216	...	...	...	2,628	3,284
...	1,347	334	2,655	...	10,521	20,397

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.	N
		Investments.		Payment to sinking fund.	Repayment of loans.		
		In securities (other than for sinking funds).	In savings bank.				
49	50	51	52	53	54	3	
	Rs.	Rs.	Rs.	Rs.	Rs.		
8,310	1,15,562	...	...	...	...	45	
3,81,084	16,44,556	...	...	17,531	70,054	46	
412	21,692	...	...	...	...	47	
9,927	97,127	10,000	...	...	...	48	
560	7,326	...	...	...	...	49	
1,22,683	8,15,004	...	...	...	1,04,242	50	
5,22,976	27,01,267	10,000	...	17,531	1,74,296	...	
4,187	52,877	...	...	...	...	51	
4,718	1,41,509	...	...	...	2,763	52	
2,171	32,552	...	...	...	...	53	
1,268	19,869	5,123	...	...	...	54	
543	17,001	...	...	...	...	55	
982	14,528	...	...	...	...	56	
1,622	23,992	...	...	...	...	57	
15,491	3,02,328	5,123	...	...	2,763	...	
1,92,910	7,17,237	...	...	...	85,871	58	
29,903	1,38,049	...	...	...	28,073	59	
13,405	77,690	...	...	...	7,319	60	
3,422	65,261	...	...	...	...	61	
18,905	83,964	...	...	...	8,413	62	
2,58,545	10,82,201	...	...	...	1,29,676	...	
26,282	1,69,448	17,100	...	...	...	63	
1,577	32,834	...	...	...	...	64	
27,859	2,02,282	17,100	...	...	...	...	
3,061	61,542	...	...	...	...	65	
27,962	2,66,153	...	...	...	24,100	66	
3,373	25,868	..	...	...	310	67	
34,396	3,53,563	...	...	...	24,410	...	

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	...	...	...	...	1,15,562	...
46	...	...	11,883	99,468	17,44,024	15,546
47	100	...	...	100	21,792	...
48	...	...	412	10,412	1,07,539	...
49	..	...	...	...	7,326	...
50	50	...	1,640	1,05,932	9,20,936	...
...	150	...	13,935	2,15,912	29,17,179	15,546
51	25	30	...	55	52,932	...
52	...	...	1,232	3,995	1,45,504	1,473
53	...	...	...	...	32,552	...
54	...	...	...	5,123	24,992	...
55	...	...	...	...	17,001	...
56	...	...	...	...	14,528	...
57	...	...	755	755	24,747	...
...	25	30	1,987	9,928	3,12,256	1,473
58	...	...	...	85,871	8,03,108	...
59	84	...	849	29,006	1,67,055	...
60	...	...	175	7,494	85,184	...
61	...	...	863	863	66,124	...
62	...	...	...	8,413	92,377	...
...	84	...	1,887	1,31,647	12,13,848	...
63	1,645	...	...	18,745	1,88,193	...
64	...	...	...	...	32,834	...
...	1,645	...	...	18,745	2,21,027	...
65	240	...	...	240	61,782	...
66	1,000	...	15,059	40,159	3,06,312	...
67	...	279	...	589	26,457	...
...	1,240	279	15,059	40,988	3,94,551	...

Provinces of Agra and Oudh during the year ending the 31st March, 1920—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(*a*)	64(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
25,198	25,198	1,40,760	1,145	22,700	...	45	Etawah ...	Etawah ...	Allahabad.
25,404	40,950	17,84,974	1,223	11,52,500	13,74,027	46	Cawnpore ...	Cawnpore ...	
6,380	6,380	28,172	100	22,000	...	47	Fatehpur ...	Fatehpur ...	
21,671	21,671	1,29,210	1,175	20,000	...	48	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
1,305	1,305	8,631	35	7,500	...	49	Kanauj ...		
97,549	97,549	10,18,485	4,619	1,64,000	6,09,221	50	Allahabad ...	Allahabad ...	
7,507	1,93,053	31,10,232	8,297	13,88,700	19,83,248	...	Divisional total.		
5,985	5,985	58,917	650	3,200	..	51	Banda ...	Banda ...	Jhansi.
16,066	17,539	1,63,043	1,782	15,000	29,780	52	Jhansi ...	Jhansi ...	
6,216	6,216	38,768	100	14,730	...	53	Lalitpur ...		
6,076	6,076	31,068	100	33,430	...	54	Mau ...		
3,542	3,542	20,543	60	13,100	...	55	Orai ...	Jalaun ...	
1,620	1,620	16,148	100	6,496	...	56	Kalpi ...		
9,498	9,498	34,245	100	19,500	...	57	Kunch ...		
49,003	50,476	3,62,732	2,892	1,05,456	29,780	...	Divisional total.		
1,66,703	1,66,703	9,69,811	8,320	1,76,900	27,31,259	58	Benares ...	Benares ...	Benares.
28,601	28,601	1,95,656	428	48,400	3,37,145	59	Mirzapur ...	Mirzapur ...	
15,592	15,592	1,00,776	605	31,500	85,782	60	Jaunpur ...	Jaunpur ...	
19,771	19,771	85,895	520	23,100	...	61	Ghazipur ...	Ghazipur ...	
10,247	10,247	1,02,624	80	5,500	79,918	62	Ballia ...	Ballia ...	
2,40,914	2,40,914	14,54,762	9,953	2,85,400	32,34,104	...	Divisional total.		
17,718	17,718	2,05,911	1,645	1,15,750	...	63	Gorakhpur ...	Gorakhpur...	Gorakhpur.
20,151	20,151	52,985	...	17,500	...	64	Azamgarh ...	Azamgarh ...	
37,869	37,869	2,58,896	1,645	1,33,250	...	...	Divisional total.		
8,230	8,230	70,012	240	11,050	...	65	Almora ...	Almora ...	Kumaun.
76,786	76,786	3,83,093	1,000	...	2,01,388	66	Naini Tal ...	Naini Tal	
4,904	4,904	31,361	...	...	1,662	67	Kashipur ...		
89,920	89,920	4,84,471	1,240	11,050	2,03,050	...	Divisional total.		

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishments, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW. Lucknow ...	Lucknow ...	68	50,564	42,088	1,451	26,561	16,436	932	606	1,38,638
Unao ...	Unao ...	69	1,641	495	...	...	86	...	...	2,222
Rae Bareli ...	Rae Bareli ...	70	3,826	3,874	...	...	27	120	...	7,847
Sitapur ...	Sitapur ...	71	6,809	970	...	25	...	36	...	7,840
	Khairabad ...	72	2,529	808	255	...	69	...	...	3,661
Hardoi ...	Hardoi ...	73	2,340	1,289	...	...	...	...	...	3,629
	Shahabad ...	74	2,665	208	...	...	3	...	...	2,[illegible]
	Sandila ...	75	2,541	816	...	23	52	...	...	3,43[illegible]
Kheri ...	Lakhimpur ...	76	3,384	1,278	1,052	...	17	...	...	5,731
	Divisional total	...	76,299	51,826	2,758	26,609	16,690	1,088	606	1,75,876
FYZABAD. Fyzabad ...	Fyzabad ...	77	6,990	13,101	...	...	...	...	...	20,091
	Tanda ...	78	2,224	360	...	...	...	...	...	2,584
Gonda ...	Gonda ...	79	3,732	3,198	...	...	...	...	...	6,930
	Balrampur ...	80	1,400	474	...	...	...	...	...	1,874
Bahraich ...	Bahraich ...	81	3,792	1,865	...	...	...	...	...	5,657
Sultanpur ...	Sultanpur ...	82	1,816	838	...	...	147	...	...	2,801
Partabgarh...	Bela (Partabgarh).	83	1,919	849	...	...	37	...	...	2,805
Bara Banki...	Nawabganj (Bara Banki).	84	2,122	1,726	...	191	58	...	...	4,097
	Divisional total	...	23,995	22,411	...	191	242	...	...	46,839
	GRAND TOTAL, 1919-1920.	...	5,60,374	4,69,555	41,436	38,846	47,791	8,786	1,123	11,67,911
	Grand total, 1918-1919.	...	*5,14,871*	*4,52,070*	*31,093*	*31,522*	*88,223*	*4,643*	*1,065*	*11,23,487*

Public safety.					Public health and convenience.			
					Water-supply.		Serial number of municipality.	Nam
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.		
12	13	14	15	16	17	18	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
2,747	44,762	...	...	47,509	14,794	1,62,715	68	L
...	4,023	...	...	4,023	..	...	69	U
16	3,461	...	35	3,512	...	68	70	R
...	4,516	...	...	4,516	...	201	71	S
...	1,274	...	5	1,279	...	26	72	K
2	3,263	...	...	3,265	...	182	73	P
...	2,372	...	...	2,372	370	...	74	S
...	1,430	...	...	1,430	...	42	75	S
...	5,857	...	...	5,857	...	...	76	L
2,765	70,958	...	40	73,763	15,164	1,63,234	...	I
...	10,831	...	...	10,831	...	282	77	P
...	1,665	50	..	1,715	...	55	78	T
...	4,283	...	...	4,283	262	382	79	C
...	1,513	...	...	1,513	...	...	80	P
...	6,931	...	...	6,931	...	1,832	81	P
...	3,100	...	117	3,217	...	17	82	S
...	1,992	...	...	1,992	...	128	83	P
...	2,702	...	...	2,702	...	63	84	
...	33,017	50	117	33,184	262	2,759	...	
46,173	7,54,269	371	8,224	8,09,037	2,07,578	9,67,122	...	
14,167	*7,11,783*	*158*	*1,634*	*7,27,742*	*2,27,144*	*9,10,601*	...	

Serial number of municipality.	Public health and							
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Charges on account of health officers and sanitary inspectors.	Hospitals and dispensaries.	Plague charges	Vaccination.	Other sanitary requirements.
	Capital outlay.	Establishment, repairs, etc.						
3	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68	90,387	7,583	1,55,482	17,343	13,197	2,021	...	16,140
69	...	...	7,141	...	202	397	296	4,810
70	139	46	11,612	878	640	...	192	963
71	31	82	17,605	711	1,684	...	134	118
72	...	49	4,418	...	693	...	180	153
73	...	74	7,263	133	1,575	4	153	763
74	908	200	6,468	688	350	...	196	247
75	...	42	4,699	...	1,135	...	279	440
76	...	...	6,374	390	591	12	212	172
...	91,465	8,076	2,21,062	20,143	20,067	2,434	1,642	23,806
77	...	497	32,123	4,304	32,339	...	585	1,129
78	92	48	6,027	341	573	43	296	58
79	512	508	8,980	...	966	...	328	...
80	...	...	5,986	337	83	...	254	7
81	...	...	11,826	266	1,176	...	528	...
82	...	403	4,656	216	344	52	187	824
83	35	9	6,474	...	380	537	228	196
84	...	149	8,446	450	1,274	...	255	81
...	639	1,614	84,518	5,914	37,135	632	2,661	2,295
...	5,39,131	1,94,345	18,56,705	1,51,937	2,50,912	4,530	30,514	2,35,823
...	*4,02,750*	*1,87,301*	*16,81,673*	*1,37,124*	*2,44,965*	*23,842*	*29,737*	*2,26,022*

convenience—*(continued)*.

Markets and slaughter-houses.	Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.		Serial number of municipality.
						Establishment.	Buildings.	
27	28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,914	590	...	6,383	220	3,346	26,443	1,192	68
126	245	...	...	...	...	...	825	69
438	240	...	2,396	200	163	506	...	70
199	177	33	3,536	...	116	718	66	71
109	128	...	...	...	...	206	750	72
1,760	302	...	2,086	36	36	930	51	73
250	426	264	101	22	...	335	1,508	74
25	169	...	...	30	22	217	1,519	75
9	213	...	756	...	...	406	2,232	76
7,830	2,510	297	15,258	508	3,683	29,761	8,143	...
929	770	...	258	...	178	2,848	1,362	77
82	158	...	60	...	...	...	296	78
86	283	...	72	...	...	769	764	79
118	315	...	...	...	19	322	497	80
593	169	303	2,532	...	120	890	715	81
124	...	...	1,106	...	...	71	1,635	82
255	242	...	582	...	...	120	201	83
24	157	10	399	...	279	379	1,193	84
2,211	2,094	313	5,009	...	596	5,399	6,663	...
89,337	29,571	6,708	1,11,217	7,082	20,493	1,75,469	1,00,819	...
88,730	*27,845*	*5,809*	*1,03,743*	*9,541*	*19,162*	*1,69,055*	*1,07,983*	...

Serial number of municipality.	Public health and convenience —*(concluded)*.			Public instruction.				
	Public Works *(concluded)*.		Total.	Schools and colleges.	Construction and repair of school buildings.	Compensation and purchase of land on account of schools.	Contributions.	Libraries, museums, menageries, etc.
	Roads.	Stores.						
3	35	36	37	38	38*(a)*	38*(b)*	39	40
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68	97,104	...	6,19,854	81,030	1,663	...	...	120
69	3,003	...	17,045	1,316	...	...	...	250
70	4,979	17	23,477	...	...	...	3,030	92
71	3,382	...	28,793	3,604	5,991	109	...	512
72	671	...	7,383	...	...	...	1,594	...
73	2,129	...	17,477	...	108	...	2,032	215
74	2,543	...	14,876	679	5,788	294	2,196	128
75	1,423	...	10,042	1,535	...	...	1,340	50
76	4,985	56	16,428	2,424	...	...	...	...
...	1,20,219	73	7,55,375	90,588	13,550	403	10,192	1,367
77	18,710	...	96,314	9,111	330	...	3,007	360
78	2,563	...	10,692	1,862	1,563	...	...	65
79	2,619	...	16,531	2,054	20	...	...	60
80	3,573	...	11,511	1,399	3,350	...	...	...
81	3,[illegible]3	...	24,453	4,262	...	...	200	240
82	1,701	...	11,336	...	...	...	2,025	125
83	1,016	...	10,403	1,455	31	77	...	...
84	1,190	...	14,349	1,722	270	...	131	120
...	34,875	...	1,95,589	21,865	5,564	77	5,363	970
...	9,00,482	18,161	58,97,936	5,91,238	47,605	37,810	1,42,160	24,960
...	*9,21,368*	*15,070*	*55,39,465*	*5,23,091*	*30,974*	*13,617*	*1,59,145*	*11,398*

Total.	Contributions.	Miscellaneous.						Serial number of municipality
	For general purposes.	Interest on loans.		Discount.	Actual cost of work done for private individuals.	Other items.		
		Interest due on account of previous year.	Interest due on account of current year.			Printing charges.	Law charges.	
41	42	43	44	45	46	47	47(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
82,813	44,390	...	72,606	...	2,072	14,448	2,299	68
1,566	...	...	...	...	...	262	2	69
3,122	100	...	...	...	490	261	301	70
10,216	...	...	...	...	...	1,691	106	71
1,594	...	...	...	...	...	353	196	72
2,355	...	...	...	...	...	540	127	73
9,085	204	...	...	...	...	584	...	74
2,925	277	...	...	...	...	288	36	75
2,424	195	...	...	...	...	1,005	792	76
1,16,100	45,166	...	72,606	...	2,562	19,432	3,859	...
12,808	6,307	...	1,642	...	...	755	723	77
3,490	...	...	...	...	...	182	26	78
2,134	...	...	...	...	...	735	416	79
4,749	154	...	...	...	...	567	8	80
4,702	...	...	3,562	...	...	2,250	...	81
2,150	...	...	...	...	...	517	14	82
1,563	...	...	...	...	...	489	...	83
2,243	240	...	...	...	10	297	4	84
33,839	6,701	...	5,204	...	10	5,792	1,191	...
8,43,773	2,82,353	...	4,89,904	...	87,972	1,56,420	28,646	...
7,38,225	*2,91,640*	...	*4,98,892*	...	*1,70,199*	*1,12,318*	*23,763*	...

Serial number of municipality.	Miscellaneous—*(concluded)*.					
	Other items—*(concluded)*.					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	*47(b)*	*47(c)*	*47(d)*	*47(e)*	*47(f)*	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68	10,982	11,413	...	...	84,697	1,23,839
69	56	278	...	200	140	938
70	371	...	...	...	481	1,414
71	344	1,920	805	...	605	5,471
72	129	528	490	...	925	2,621
73	174	552	5	...	1,318	2,716
74	312	5	12	...	964	1,877
75	101	15	496	...	155	1,091
76	169	441	301	194	5,662	8,564
...	12,638	15,152	2,109	394	94,947	1,48,531
77	1,392	234	1,086	10,986	14,299	29,475
78	67	277	7	...	400	959
79	549	1,999	707	...	544	4,950
80	79	...	...	...	56	710
81	162	154	...	...	6,769	9,335
82	76	1,049	...	...	672	2,328
83	123	300	40	...	419	1,371
84	30	429	182	...	133	1,075
...	2,478	4,442	2,022	10,986	23,292	50,203
...	79,802	52,090	23,702	63,756	7,29,357	11,33,773
...	*73,186*	*53,405*	*34,017*	*55,102*	*10,09,541*	*13,61,332*

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds.)	In savings bank.			
49	50	51	52	53	54	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,98,517	11,31,721	...	...	...	1,37,436	68
938	25,794	...	...	...	...	69
1,904	39,962	...	...	...	...	70
5,471	56,836	...	...	...	...	71
2,621	16,538	...	...	...	...	72
2,716	29,442	...	...	...	...	73
1,877	31,290	...	...	...	...	74
1,091	19,197	...	...	...	...	75
8,564	39,199	...	...	...	...	76
2,23,699	13,89,979	...	...	...	1,37,436	...
31,117	1,77,468	...	...	...	5,670	77
959	19,440	...	...	...	...	78
4,950	34,828	...	...	...	...	79
710	20,511	...	...	...	...	80
12,897	54,640	...	...	...	3,796	81
2,328	21,832	...	...	...	...	82
1,371	18,134	...	...	...	...	83
1,085	24,716	...	...	...	...	84
55,417	3,71,569	...	...	...	9,466	...
17,11,649	1,07,12,659	86,428	...	17,531	8,07,972	...
20,30,423	*1,04,50,982*	*16,27,072*	*1,11,625*	*17,531*	*7,05,602*	...

Serial number of municipality.	Extraordinary and debt—*(concluded)*.				Total disbursements.	
	Advances.		Deposits.	Total.		Deposits.
	Permanent.	Other.				
3	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68	650	...	5,525	1,43,611	12,75,332	3,850
69	....	...	...	...	25,794	...
70	...	...	...	...	39,962	...
71	...	19	365	384	57,220	...
72	...	...	390	390	16,928	...
73	...	...	...	...	29,442	...
74	135	...	...	135	31,425	...
75	...	...	...	...	19,197	...
76	...	...	...	...	39,199	...
...	785	19	6,280	1,44,520	15,34,499	3,850
77	...	...	...	5,670	1,83,138	...
78	...	...	...	...	19,440	...
79	...	...	2,708	2,708	37,536	...
80	...	...	...	...	20,511	...
81	...	...	...	3,796	58,436	...
82	...	...	...	...	21,832	...
83	...	...	...	...	18,134	...
84	...	...	...	...	24,716	...
...	...	...	2,708	12,174	3,83,743	...
...	6,303	8,243	1,16,317	10,42,794	1,17,55,453	34,531
...	*8,972*	*22,034*	*1,09,420*	*26,02,256*	*1,30,53,238*	*2,12,449*

United Provinces of Agra and Oudh during the year ending 31st March, 1920—(concluded).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
61	62	63	64	64(a)	64(b)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
7,73,640	7,77,490	20,52,822	5,615	31,350	16,90,952	68	Lucknow ...	Lucknow ...	LUCKNOW.
51,680	51,680	77,474	...	...	...	69	Unao ...	Unao ...	
7,490	7,490	47,452	247	19,514	...	70	Rae Bareli ...	Rae Bareli...	
12,090	12,090	69,310	160	12,000	...	71	Sitapur ...	Sitapur ...	
3,865	3,865	20,793	110	1,000	...	72	Khairabad ...		
10,704	10,704	40,146	...	2,000	...	73	Hardoi ...	Hardoi ...	
14,130	14,130	45,555	...	...	...	74	Shahabad ...		
20,965	20,965	40,162	105	...	...	75	Sandila ...		
8,420	8,420	47,619	75	29,400	...	76	Lakhimpur ...	Kheri ...	
9,02,984	9,06,834	24,41,333	6,312	95,264	16,90,952	...	Divisional total.		
89,234	89,234	2,72,372	665	1,85,000	37,029	77	Fyzabad ...	Fyzabad ...	FYZABAD.
4,674	4,674	24,114	100	...	...	78	Tanda ...		
5,272	5,272	42,808	165	5,200	...	79	Gonda ...	Gonda ...	
174	174	20,685	100	...	...	80	Balrampur ...		
22,197	22,197	80,633	134	3,200	85,419	81	Bahraich ...	Bahraich ...	
6,059	6,059	27,891	130	4,999	...	82	Sultanpur ...	Sultanpur ...	
6,183	6,183	24,317	110	6,650	...	83	Bela (Partabgarh).	Partabgarh	
14,379	14,379	39,095	110	...	...	84	Nawabganj (Bara Banki).	Bara Banki	
1,48,172	1,48,172	5,31,915	1,514	2,05,049	1,22,448	...	Divisional total.		
29,71,736	30,06,267	1,47,61,720	59,539	40,27,437	1,05,17,058	...	GRAND TOTAL, 1919-1920.		
28,00,908	*30,13,357*	*1,60,66,595*	*66,247*	*41,93,415*	*1,12,08,030*	...	*Grand total, 1918-1919.*		

STATEMENT IV.

STATEMENT NO. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed March, 1920, the average consumption or expenditure per*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain. (a) Gross imports.	Grain. (b) Gross amount of tax collected.	Grain. (c) Net imports.	Grain. (d) Net amount of tax collected.	Grain. (e) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dun ...	Dehra ...	1	38,610	430,399	17,773	339,054	13,729	8 31 0
	Saharanpur	Saharanpur ...	2	62,850	833,261	26,219	320,270	9,030	*
		Hardwar-Union	3	28,837	210,586	7,849	208,560	7,773	7 9 0
	Meerut ...	Meerut ...	4	116,631	722,333	45,559	454,495	31,120	3 36 0
		Hapur ...	5	19,142	525,009	16,460	468,930	14,696	24 20 0
	Bulandshahr	Khurja ...	6	27,387	305,116	7,442	226,377	5,375	8 11 0
		Divisional total ...		293,457	3,026,704	1,21,302	2,017,686	81,723	6 3 0
AGRA.	Aligarh ...	Koil (Aligarh)...	7	66,344	978,358	33,104	601,483	19,382	9 3 0
		Muttra ...	8	58,183	559,633	20,731	323,247	12,668	5 21 0
	Muttra ...	Brindaban ...	9	18,443	97,185	4,231	96,719	4,210	5 10 0
	Agra ...	Agra ...	10	185,449	2,410,534	1,15,894	1,145,265	60,576	6 8 0
	Etah ...	Kasganj ...	11	16,429	158,209	5,239	113,976	3,781	6 38 0
		Divisional total ...		344,848	4,203,919	1,79,199	2,280,690	1,00,617	6 25 0
ROHILKHAND.	Bareilly ...	Bareilly ...	12	129,462	1,577,962	68,759	879,907	37,985	6 32 0
	Budaun ...	Budaun ...	13	38,230	334,164	11,147	287,465	9,893	7 21 0
	Moradabad	Moradabad ...	14	81,168	131,378	4,043	96,321	2,904	1 7 0
		Chandausi ...	15	22,255	115,116	3,686	63,049	1,391	2 33 0
	Shahjahanpur.	Shahjahanpur ...	16	71,778	838,416	23,821	546,195	15,480	7 24 0
		Tilhar ...	17	18,446	147,789	3,842	103,430	2,836	5 24 0
	Pilibhit ...	Pilibhit ...	18	31,554	399,813	11,361	289,054	7,999	9 6 0
		Divisional total ...		392,893	3,544,638	1,26,659	2,265,421	78,488	5 31 0

*Net average per head of population was not calculated as octroi was in force for only 8 months.

Refined sugar.					Serial number of municipality.	N
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.		
11	12	13	14	15	4	
Mds.	Rs.	Mds.	Rs.	Mds. s. c.		
20,168	8,602	11,329	5,002	0 12 0	1	
28,858	5,278	12,472	2,588	*	2	
13,681	4,276	12,725	3,977	0 18 0	3	
26,785	9,361	24,769	8,683	0 8 0	4	
...	...	...	...	...	5	
17,582	6,486	6,365	2,029	0 9 0	6	
107,074	34,003	67,660	22,279	0 9 0	...	
57,861	14,465	30,445	7,611	0 18 0	7	
31,732	7,061	27,157	6,089	0 19 0	8	
7,305	2,160	6,293	1,852	0 14 0	9	
151,072	47,210	51,308	16,032	0 11 0	10	
...	...	...	...	...	11	
247,970	70,896	115,203	31,584	0 13 0	...	
57,700	18,031	4,090	1,465	0 1 0	12	
8,136	2,406	4,492	1,346	0 5 0	13	
2,111	657	20	3	..	14	
...	...	...	...	...	15	
21,931	6,330	9,432	2,603	0 5 0	16	
...	...	...	...	...	17	
1,696	530	1,385	433	0 2 0	18	
91,574	27,954	19,419	5,850	0 2 0	...	

*Net average per head of population was not calculated as octroi w

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	49,560	6,195	39,888	4,986	1 1 0
2	21,122	1,289	—7,708	—550	*
3	12,166	1,521	12,049	1,506	0 17 0
4	29,200	3,650	22,812	2,825	0 8 0
5	...	...	...	...	...
6	48,136	4,513	35,475	3,326	1 12 0
...	160,184	17,168	102,516	12,093	0 14 0
7	91,652	8,592	71,556	6,708	1 3 0
8	54,034	6,755	29,618	3,703	0 20 0
9	5,981	757	5,788	733	0 13 0
10	589,912	77,327	201,388	19,940	1 3 0
11	...	...	...	...	...
...	741,579	93,431	308,350	31,084	0 36 0
12	321,620	20,101	71,935	4,496	0 22 0
13	11,420	746	10,491	668	0 11 0
14	2,670	419	273	31	0 0 2
15	6,292	512	4,592	342	0 8 0
16	...	...	...	...	...
17	...	...	...	...	...
18	...	...	...	...	...
...	342,002	21,778	87,291	5,537	0 9 0

*Population was not calculated as octroi was in force for only 8 months.

Ghi.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
5,715	2,947	4,456	2,297	0 5 0	1
4,936	3,087	4,654	2,911	*	2
6,682	9,745	6,622	9,654	0 9 0	3
24,108	24,108	6,650	6,649	0 2 0	4
2,660	1,663	2,486	1,555	0 5 0	5
...	...	...	...	...	6
44,101	41,550	24,868	23,066	0 3 0	...
10,864	5,432	9,120	4,560	0 6 0	7
13,025	6,512	10,653	5,326	0 7 0	8
3,357	1,679	3,292	1,646	0 7 0	9
27,401	27,401	24,457	24,457	0 5 0	10
3,085	1,928	2,353	1,470	0 6 0	11
57,732	42,952	49,875	37,459	0 6 0	...
12,254	9,190	10,512	7,884	0 3 0	12
2,146	1,341	2,072	1,295	0 2 0	13
733	551	692	520	0 0 5	14
...	...	...	...	...	15
5,218	2,609	4,055	2,028	0 2 0	16
994	497	956	478	0 2 0	17
5,912	2,956	3,040	1,520	0 4 0	18
27,257	17,144	21,327	13,725	0 2 0	...

* Net average per head of population was not calculated as octroi

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	645,312	44,815	516,885	34,122	13 15 0
2	1,060,454	54,076	443,744	30,121	
3	390,486	28,560	387,108	28,076	13 17 0
4	1,175,715	1,07,884	829,708	72,583	7 5 0
5	649,682	24,234	580,557	21,960	30 13 0
6	519,057	24,383	358,936	15,564	13 4 0
...	4,440,706	2,83,952	3,116,938	2,02,426	10 25 0
7	1,408,970	81,344	901,803	56,115	13 24 0
8	1,069,009	51,609	782,162	37,690	13 18 0
9	151,396	12,605	149,660	12,219	8 5 0
10	3,859,689	3,11,250	1,620,604	1,59,421	8 30 0
11	253,114	10,679	201,777	8,500	12 11 0
...	6,742,178	4,67,487	3,656,006	2,73,945	10 24 0
12	2,079,786	1,54,491	1,042,027	87,027	8 2 0
13	433,160	21,429	374,346	18,748	9 32 0
14	170,503	6,763	130,581	4,528	1 2 0
15	126,877	5,981	72,962	3,108	3 11 0
16	1,105,193	42,266	795,431	29,345	11 3 0
17	261,301	7,225	216,904	6,200	11 30 0
18	612,646	20,919	498,704	15,988	15 32 0
...	4,789,466	2,59,074	3,130,955	1,64,944	7 39 0

ulation was not calculated as octroi was in force for only 8 months.

CLASS II.—Animals for slaughter.						
) Gross imports. a	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.	N
31	32	33	34	35	4	
Head.	Rs.	Head.	Rs.			
21,188	3,012	20,678	2,980	...	1	]
21,946	2,550	21,946	2,550	...	2	[
3,547	377	3,547	377	...	3	]
510	127	510	127	...	4	]
4,260	543	4,260	543	...	5	]
...	...	...	...	...	6	]
51,451	6,609	50,941	6,577	...	...	
61,581	14,201	61,581	14,201	...	7	]
17,556	2,778	17,271	2,746	...	8	]
1,633	153	1,633	153	...	9	]
1,80,726	19,003	1,51,977	16,308	...	10	]
4,671	786	4,671	786	...	11	]
2,66,167	36,921	2,37,133	34,194	...	...	]
77,907	14,555	71,238	14,138	...	12	]
12,993	2,048	12,993	2,048	...	13	
4,056	551	3,890	535	...	14	]
1,206	90	1,206	90	...	15	[
33,918	4,100	33,918	4,100	...	16	[
2,876	922	2,876	922	...	17	[
8,223	1,005	8,223	1,005	...	18	]
1,41,179	23,271	1,34,344	22,838	...	...	]

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	7,259	1,361	5,531	1,037	0 6 0
2	...	...	...	...	...
3	1,390	261	1,375	259	0 2 0
4	7,068	2,332	6,698	2,253	0 2 0
5	...	...	...	...	...
6	...	...	...	...	...
...	15,717	3,954	13,604	3,549	0 2 0
7	4,146	777	3,747	702	0 2 0
8	5,428	993	4,015	723	0 3 0
9	2,317	434	2,267	425	0 5 0
10	...	...	...	...	...
11	...	...	...	...	...
...	11,891	2,204	10,029	1,850	0 1 0
12	3,861	965	—1,920	—480	...
13	113	21	113	21	0 0 2
14	120	22	112	20	0 0 1
15	...	...	...	...	...
16	...	...	...	...	...
17	72	14	72	14	0 0 2
18	400	100	316	79	0 0 6
...	4,566	1,122	—1,307	—346	...

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
17,938	4,084	14,847	3,572	0 15 0	1
1,270	798	1,270	796	*	2
126,995	1,371	126,932	1,366	4 16 0	3
398,387	10,003	396,344	9,728	3 16 0	4
1,118	580	1,118	576	0 2 0	5
...	655	...	655	...	6
545,708	17,491	540,511	16,693	1 34 0	...
10,474	4,122	10,075	4,028	0 6 0	7
223,871	3,150	219,762	2,880	3 31 0	8
66,445	906	66,295	897	3 24 0	9
132,299	19,967	132,069	18,439	0 29 0	10
96,309	1,098	96,309	1,093	5 35 0	11
529,398	29,243	524,510	27,337	1 21 0	...
1,056,268	23,380	911,777	13,099	7 2 0	12
30,493	972	30,493	963	0 20 0	13
1,084	210	1,076	207	0 1 0	14
3,014	202	2,961	200	0 5 0	15
31,426	2,010	31,415	1,988	0 17 0	16
510	144	510	144	0 1 0	17
308,950	1,762	308,866	1,737	9 31 0	18
1,431,745	28,680	1,287,098	18,338	3 11 0	...

*Net average per head of population was not calculated as octroi w

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	3,30,912	6,128	3,27,200	6,070	8 7 6
2	1,52,678	5,740	1,11,127	3,192	*
3	2,89,580	5,019	2,34,523	4,158	8 2 0
4	6,77,305	27,361	5,39,276	16,518	4 10 0
5	1,58,334	5,699	1,48,653	5,413	7 12 3
6	1,51,922	3,678	1,20,564	3,165	4 6 6
...	17,60,731	53,625	14,81,343	38,516	5 0 9
7	3,08,438	8,371	3,02,365	8,275	4 9 0
8	2,60,825	8,476	2,58,657	8,421	4 7 3
9	77,034	2,892	76,094	2,863	4 2 0
10	7,63,590	33,100	5,81,733	25,807	3 2 3
11	2,22,175	5,054	1,80,911	4,178	11 0 3
...	16,32,062	57,893	13,99,760	49,544	4 1 0
12	13,98,302	53,779	8,12,734	31,822	6 4 3
13	47,601	2,117	46,523	2,093	1 3 6
14	51,025	1,421	996	28	0 0 3
15	44,210	1,599	34,610	1,297	1 8 0
16	2,59,969	9,098	2,46,062	8,673	3 6 9
17	47,459	2,755	44,511	2,466	2 6 9
18	1,49,480	4,270	1,35,763	3,626	4 4 9
...	19,98,046	75,039	13,21,199	50,005	3 5 9

*lation was not calculated as octroi was in force for only 8 months.

CLASS V.—Drugs, gums, spices and perfumes.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
3,16,730	6,179	2,13,626	4,568	5 8 6	1
3,10,126	11,338	2,60,894	9,799	*	2
1,14,505	1,857	1,14,254	1,853	3 15 6	3
4,27,118	21,833	3,94,231	19,398	3 6 0	4
91,668	2,862	67,771	2,115	3 8 9	5
1,53,234	2,395	1,32,721	2,074	4 13 3	6
14,13,381	46,464	11,83,497	39,807	4 0 6	...
2,94,636	9,111	2,33,263	7,193	3 8 3	7
3,66,055	11,437	3,49,662	10,925	6 0 3	8
42,653	1,364	41,202	1,319	2 3 9	9
1,19,605	14,693	1,14,057	8,377	0 10 0	10
1,78,284	5,571	1,58,637	4,957	9 10 6	11
10,01,233	42,176	8,96,821	32,771	2 9 6	...
7,22,715	30,998	6,20,002	26,495	4 12 9	12
1,27,352	5,970	1,21,011	5,673	3 2 9	13
33,777	1,236	14,633	505	0 2 9	14
30,805	1,490	17,678	976	0 12 9	15
4,39,573	20,161	3,33,355	15,272	4 10 3	16
65,960	3,057	60,591	2,821	3 4 9	17
3,66,720	5,730	2,51,136	3,924	7 15 3	18
17,86,902	68,642	14,18,406	55,666	3 9 9	...

*Net average per head of population was not calculated as octroi w

Serial number of municipality.	Class VI.— Tobacco. (a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	†	7,034	†	6,020	...
2	30,804	5,769	20,262	3,749	*
3	4,606	704	4,556	698	0 6 0
4	49,118	10,099	47,657	9,371	0 16 0
5	3,814	659	3,747	602	0 8 0
6	†	913	†	832	...
...	88,342	25,178	76,222	21,272	0 10 6
7	10,233	2,741	4,870	1,804	0 3 0
8	8,420	3,151	8,347	3,104	0 6 0
9	979	364	979	364	0 2 0
10	19,830	11,200	13,705	9,478	0 3 0
11	2,747	630	2,043	520	0 5 0
...	42,209	18,086	29,944	15,270	0 4 0
	Rs.		Rs.		Rs. a. p.
12	1,35,345	4,230	1,23,923	3,873	0 15 3
13	3,785	118	3,785	118	0 1 6
	Mds.		Mds.		Mds. s. c.
14	506	261	100	128	0 0 1
15	5,058	830	3,294	536	0 6 0
16	3,405	2,133	2,984	1,973	0 2 0
17	2,542	726	2,439	691	0 5 0
18	14,352	1,333	9,302	1,154	0 11 0
	Mds.				
...	25,863	9,631	18,125	8,473	0 2 0

† Figures not available.

d of population was not calculated as octroi was for only 8 months.

Cloth and piece goods and articles of clothing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
15,08,448	47,139	13,85,984	43,312	35 14 3	1
10,78,351	16,869	9,33,761	14,622	*	2
8,48,524	13,258	8,11,719	12,682	28 2 6	3
23,94,068	74,811	18,25,894	54,309	15 10 6	4
4,52,101	7,173	4,18,927	7,123	21 14 3	5
10,90,115	17,033	5,88,830	9,200	21 8 0	6
73,71,607	1,76,283	59,65,115	1,41,248	20 5 3	...
22,97,597	23,934	20,10,398	20,942	30 4 9	7
24,49,426	39,026	12,64,885	20,396	21 11 0	8
4,94,151	9,453	3,15,695	6,461	17 1 9	9
1,16,99,178	1,82,797	35,27,995	55,216	19 1 3	10
4,86,082	7,595	4,79,939	7,499	29 3 6	11
1,74,26,434	2,62,805	75,98,912	1,10,514	22 0 9	...
41,01,167	68,708	27,63,168	49,033	21 5 6	12
4,12,864	12,727	3,27,588	10,063	8 9 0	13
1,74,567	2,955	52,805	1,138	0 10 6	14
4,76,062	7,441	2,11,187	3,298	9 8 6	15
12,98,909	20,296	12,87,296	20,115	17 15 0	16
3,55,388	7,404	3,52,391	7,342	19 1 9	17
8,66,624	13,542	8,39,488	13,117	26 9 9	18
76,85,581	1,33,073	58,33,923	1,04,106	14 13 6	...

* Net average per head of population was not calculated as octr

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	17,02,368	50,169	15,68,320	46,161	40 9 9
2	13,05,208	20,432	11,51,932	18,040	*
3	9,57,905	14,969	9,20,112	14,378	31 14 6
4	27,39,467	82,289	20,93,697	59,345	17 15 3
5	5,15,164	8,159	4,81,482	8,101	25 2 6
6	11,34,615	17,728	6,29,154	9,830	22 15 6
...	83,54,727	1,93,737	68,44,697	1,55,855	23 5 3
7	24,31,359	25,427	21,43,470	22,427	32 5 3
8	25,85,830	42,592	13,86,686	23,688	23 13 3
9	5,26,219	10,394	3,50,557	7,085	19 0 0
10	1,57,83,908	2,47,302	47,72,086	74,946	25 11 9
11	5,13,564	8,024	5,04,996	7,891	30 11 9
...	2,18,40,880	3,33,739	91,57,795	1,36,037	26 9 0
12	47,25,990	79,035	32,22,652	56,776	24 14 3
13	5,02,596	14,067	3,93,429	11,030	10 4 9
14	1,86,312	3,152	57,716	1,246	0 11 6
15	4,80,355	7,508	2,15,342	3,363	9 10 9
16	13,80,943	22,685	13,68,935	22,492	19 1 3
17	3,73,751	7,978	3,69,444	7,875	20 0 6
18	9,39,776	14,685	9,12,640	14,260	28 14 9
...	85,89,723	1,49,110	65,40,158	1,17,042	16 10 3

*Population was not calculated as octroi was in force for only 8 months.

by the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st head and the incidence of taxation per head of population.

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality	Name of municipality.	District.	Division.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.		Class I.—(Net collections).	Total octroi-(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
4,32,768	6,762	3,78,688	5,917	9 13 0	...	0 14 9	2 13 3	1	Dehra ...	Dehra Dun	Meerut
1,84,138	2,876	1,23,451	1,928	*	320	*	*	2	Saharanpur ...	Saharanpur	
2,57,690	4,026	2,52,093	3,948	8 11 9	...	0 15 6	1 14 6	3	Hardwar-Union		
4,26,156	6,659	3,10,168	4,851	2 10 6	1,695	0 10 0	1 10 6	4	Meerut ...	Meerut ...	
1,55,851	2,437	1,32,064	2,065	6 14 3	...	0 12 3	2 2 6	5	Hapur ...		
88,335	1,380	60,210	941	2 3 3	...	0 9 0	1 3 3	6	Khurja ...	Bulandshahr	
15,44,938	24,140	12,56,674	19,650	4 4 6	2,015	0 11 0	1 11 6	...	Divisional total.		
13,23,467	20,679	12,36,066	19,314	18 10 0	65	0 13 6	2 0 3	7	(Koil) Aligarh...	Aligarh ...	Agra.
3,43,605	10,736	2,86,448	8,950	4 12 0	9	0 10 3	1 11 0	8	Muttra ...	Muttra ...	
40,369	1,274	32,198	1,019	1 12 0	...	0 10 6	1 6 6	9	Brindaban ...		
10,86,980	33,968	6,78,706	21,209	3 2 0	6	0 8 6	1 12 9	10	Agra ...	Agra ...	
1,66,446	2,604	1,33,502	2,089	8 2 0	...	0 8 3	1 13 3	11	Kasganj ...	Etah ...	
29,60,867	69,261	23,66,920	52,581	6 13 9	80	0 12 9	1 12 9	...	Divisional total.		
8,00,984	12,515	5,15,840	8,060	3 15 9	157	0 10 9	1 13 9	12	Bareilly ...	Bareilly ...	Rohilkhand.
63,936	999	7,324	114	0 3 0	24	0 7 9	1 1 0	13	Budaun ...	Budaun ...	
7,234	114	4,807	76	0 1 0	...	0 0 9	0 1 6	14	Moradabad ...	Moradabad ...	
92,273	2,883	2,340	73	0 1 9	...	0 2 3	0 7 0	15	Chandausi ...		
65,846	3,723	31,480	2,284	0 7 0	86	0 6 6	1 3 3	16	Shahjahanpur...	Shahjahanpur.	
47,591	1,487	18,543	579	1 0 0	...	0 5 6	1 2 9	17	Tilhar ...		
3,94,496	6,165	2,17,472	3,398	6 14 3	...	0 8 0	1 6 9	18	Pilibhit ...	Pilibhit ...	
14,72,360	27,886	7,97,806	14,584	2 0 6	267	0 6 9	1 2 6	...	Divisional total.		

* Net average per head of population was not calculated as octroi was in force for only 8 months

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by March, 1920, the average consumption or expenditure per head, and*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
ALLAHABAD.	Etawah ...	Etawah ...	19	45,350	483,752	20,378	344,733	14,104	7 24 0
	Cawnpore ...	Cawnpore ...	20	217,015	...	...	...	...	...
	Farrukhabad	Farrukhabad-*cum*-Fatehgarh.	21	59,647	625,416	22,936	476,212	17,418	7 39 0
	Allahabad ...	Allahabad ...	22	171,697	1,072,398	55,567	737,913	39,353	4 12 0
		Divisional total	...	493,709	2,181,566	98,881	155,888	70,875	3 6 0
JHANSI.	Banda ...	Banda ...	23	21,061	352,960	11,030	343,144	10,692	16 12 0
	Jhansi ...	Jhansi ...	24	70,206	585,811	15,621	511,589	13,622	7 12 0
		Divisional total	...	91,267	938,771	26,651	854,733	24,314	9 15 0
BENARES.	Benares ...	Benares ...	25	203,804	1,828,988	1,20,140	1,449,829	90,063	7 5 0
	Mirzapur ...	Mirzapur ...	26	55,304	375,541	30,874	370,770	30,454	6 28 0
	Jaunpur ...	Jaunpur ...	27	32,880	301,009	11,512	279,894	10,870	8 21 0
	Ghazipur ...	Ghazipur ...	28	22,364	166,368	7,664	134,710	6,004	6 1 0
		Divisional total	...	314,352	2,671,906	1,70,190	2,235,203	1,37,391	10 19 0

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
25,055	6,264	11,615	2,904	0 10 0	19
...	...	...	...	...	20
18,232	5,132	14,520	4,017	0 10 0	21
75,878	27,580	15,869	7,626	0 4 0	22
119,165	38,976	42,004	14,547	0 3 0	...
7,093	1,330	5,195	974	0 10 0	23
24,434	7,096	16,890	5,011	0 10 0	24
31,527	8,426	22,085	5,985	0 10 0	...
71,226	17,806	41,100	10,272	0 8 0	25
12,539	3,919	11,453	3,580	0 8 0	26
7,487	2,345	5,745	1,801	0 7 0	27
8,366	2,092	4,229	1,057	0 8 0	28
99,618	26,162	62,527	16,710	0 8 0	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
19	24,259	3,032	22,160	2,769	0 20 0
20	...	...	...	...	...
21	38,193	4,774	23,176	2,897	0 16 0
22	47,414	5,645	16,346	1,761	0 4 0
...	109,866	13,451	61,682	7,427	0 5 0
23	21,224	2,653	20,144	2,518	0 38 0
24	57,420	7,178	43,489	5,437	0 25 0
...	78,644	9,831	63,633	7,955	0 28 0
25	117,688	14,711	95,864	11,991	0 19 0
26	22,285	3,001	20,043	2,676	0 15 0
27	10,380	1,297	10,202	1,275	0 12 0
28	1,139	107	996	94	0 2 0
...	151,492	19,116	127,105	16,036	0 16 0

Ghi.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
...	...	...	...	...	19
...	...	...	...	...	20
6,994	6,994	6,394	6,394	0 4 0	21
10,267	10,155	8,768	8,656	0 2 0	22
17,261	17,149	15,162	15,050	0 1 0	...
9,210	4,605	3,424	1,712	0 7 0	23
...	...	...	...	...	24
9,210	4,605	3,424	1,712	0 7 0	...
35,188	35,188	23,684	23,684	0 5 0	25
9,304	9,304	8,936	8,936	0 6 0	26
2,889	1,445	2,536	1,268	0 3 0	27
607	607	607	607	0 1 0	28
47,988	46,544	35,763	34,495	0 5 0	...

y.	Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
		(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
	4.	26	27	28	29	30
		Mds.	Rs.	Mds.	Rs.	Mds. s. c.
..	19	569,866	36,138	415,103	26,149	9 6 0
..	20	...	...	...	...	...
rh.	21	847,188	45,987	675,919	36,714	11 13 0
..	22	1,448,401	1,32,886	1,016,498	86,937	6 4 0
al	...	2,865,455	2,15,011	2,107,520	1,49,800	4 11 0
..	23	407,478	22,357	388,827	18,603	18 18 0
..	24	712,320	46,745	615,140	39,685	8 31 0
l	...	1,119,798	69,102	1,003,967	58,288	11 0 0
..	25	2,446,298	2,37,029	1,986,129	1,82,520	9 30 0
..	26	539,233	52,516	529,886	50,969	9 23 0
..	27	405,784	21,767	378,579	20,068	11 21 0
..	28	259,087	12,480	223,039	9,737	9 39 0
al	...	3,650,402	3,23,792	3,117,633	2,63,294	9 37 0

Class II.—Animals for slaughter.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
17,285	2,345	17,285	2,345	...	19
1,64,665	31,161	1,62,856	30,912	...	20
19,386	2,884	19,386	2,884	...	21
1,24,558	13,953	1,16,241	13,173	...	22
3,25,894	50,343	3,15,768	49,314	...	...
10,463	751	10,463	751	...	23
90,052	8,594	84,765	8,264	...	24
1,00,515	9,345	95,228	9,015	...	...
99,419	11,653	94,262	11,111	...	25
28,141	3,692	28,141	3,692	...	26
24,190	2,550	24,190	2,550	...	27
5,858	682	5,814	678	...	28
1,57,608	18,577	1,52,407	18,031	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
19	...	...	...	...	...
20	...	...	...	...	...
21	1,339	251	1,328	249	0 1 0
22	13,135	3,995	12,163	3,680	0 3 0
...	14,474	4,246	13,491	3,929	0 1 0
23	711	179	707	178	0 1 0
24	...	...	...	...	...
...	711	179	707	178	0 1 0
25	32,996	8,274	31,252	7,838	0 6 0
26	2,254	564	2,214	554	0 2 0
27	1,558	293	−517	−96	−0 1 0
28	915	229	743	184	0 1 0
...	37,723	9,360	33,692	8480	0 4 0

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
105,549	1,664	105,549	1,664	2 13 0	19
...	...	...	...	...	20
3,342	2,981	3,324	2,972	0 2 0	21
607,731	14,063	590,952	13,412	3 18 0	22
716,622	18,708	699,825	18,048	1 17 0	...
116,883	728	116,879	727	5 22 0	23
10,771	900	10,583	799	0 6 0	24
127,654	1,628	127,462	1,526	1 16 0	...
520,986	24,401	466,669	22,248	2 12 0	25
602,048	12,752	601,231	12,718	10 35 0	26
211,493	7,633	160,481	4,204	4 35 0	27
38,280	1,084	36,673	758	1 26 0	28
1,372,807	45,870	1,265,054	39,928	4 2 0	...

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
19	2,61,807	8,819	2,09,724	7,160	4 10 0
20	...	...	...	...	...
21	1,72,464	8,510	1,64,751	7,808	2 12 3
22	4,47,423	20,297	2,38,533	16,533	1 6 3
...	8,81,694	37,626	6,13,008	31,501	1 3 9
23	23,344	1,009	23,344	978	1 1 9
24	2,24,182	5,771	1,57,998	3,829	2 4 0
...	2,47,526	6,780	1,81,342	4,807	1 15 9
25	6,89,575	44,256	67,303	42,384	3 4 9
26	79,303	5,940	77,783	5,749	1 6 6
27	80,941	2,163	78,341	2,115	2 6 0
28	3,49,825	2,593	3,35,510	1,870	15 0 0
...	11,99,644	54,952	11,64,937	52,118	3 11 6

Class V.—Drugs, gums, spices and perfumes.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,86,350	7,766	9,64,459	4,487	2 2 0	19
...	...	...	...	...	20
1,37,891	4,201	82,227	3,128	1 6 0	21
6,03,012	23,534	5,72,185	21,346	3 5 3	22
9,27,253	35,501	7,50,871	28,961	1 5 0	...
1,26,816	3,963	1,10,656	3,458	5 4 0	23
1,40,281	6,038	1,18,842	4,641	1 11 0	24
2,67,097	10,001	2,29,498	8,099	2 8 3	...
4,13,219	21,426	3,75,523	18,650	1 13 6	25
1,88,903	15,752	1,62,879	14,501	2 15 0	26
2,21,038	3,454	1,95,939	3,062	5 15 3	27
62,993	1,850	35,729	1,109	1 9 6	28
8,86,153	42,482	7,70,070	37,322	2 7 3	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
19	4,449	1,709	4,128	1,627	0 4 0
20	...	...	...	...	...
21	...	...	...	...	...
22	11,986	12,134	8,830	10,657	0 2 0
...	16,435	13,843	12,958	12,284	0 1 0
23	2,851	1,001	2,512	900	0 5 0
24	7,738	5,857	6,082	5,358	0 3 0
...	10,589	6,858	8,594	6,258	0 4 0
25	23,414	12,456	13,846	8,935	0 3 0
26	73,97	2,311	5,797	1,811	0 4 0
27	12,204	3,051	5,157	1,290	0 6 0
28	3,506	945	3,471	932	0 6 0
...	46,521	18,763	28,271	12,968	0 4 0

Cloth and piece goods and articles of clothing.					
a). Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
8,01,800	25,056	7,29,929	22,810	16 1 6	19
...	...	...	...	...	20
...	...	...	...	...	21
37,46,216	71,772	23,92,484	50,619	13 15 0	22
45,48,016	96,828	31,22,413	73,429	6 5 3	...
6,40,768	10,012	5,07,264	7,926	24 1 6	23
14,73,431	23,208	11,89,183	18,744	16 15 0	24
21,14,199	33,220	16,96,447	26,670	18 9 0	...
91,813	25,317	81,954	19,624	0 6 6	25
30,83,228	96,351	11,13,884	34,809	20 2 3	26
7,52,944	23,530	4,74,838	14,839	14 7 0	27
2,34,507	3,714	1,79,486	2,855	8 0 6	28
41,62,492	1,48,912	18,50,162	72,127	5 14 3	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
59	12,05,761	37,680	10,69,811	33,432	23 9 6
20	...	...	...	...	...
21	72,332	1,130	72,332	1,1 3	1 7 3
22	43,94,801	85,590	29,10,703	61,794	16 15 3
...	56,72,894	1,24,400	40,52,846	96,356	8 3 3
23	6,95,296	10,864	5,52,192	8,628	26 3 6
24	17,25,012	27,562	14,30,077	22,862	20 6 0
...	24,20,308	38,426	19,82,269	31,490	21 11 6
25	8,89,210	42,765	8,41,382	35,864	4 2 0
26	31,23,846	96,985	11,54,290	35,440	20 14 0
27	11,86,622	37,082	6,19,921	19,372	18 13 9
28	2,02,033	4,781	2,28,961	3,800	10 3 9
...	54,01,711	1,81,613	28,44,554	94,476	9 0 9

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st the incidence of taxation per head of population—(continued).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.		Class I—(Net collections).	Total octroi-(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,08,805	6,525	1,98,495	5,265	3 11 6	...	0 9 3	1 13 0	19	Etawah ...	Etawah ...	Allahabad.
...	...	...	...	...	...	...	0 2 3	20	Cawnpore ...	Cawnpore ...	
...	...	...	...	...	...	0 9 9	0 14 6	21	Farrukhabad-*cum*-Fatehgarh.	Farrukhabad	
4,49,557	10,061	4,28,897	9,732	2 8 0	4,137	0 8 6	1 6 3	22	Allahabad ...	Allahabad ...	
6,58,362	16,586	5,97,392	14,997	1 3 3	4,137	0 8 9	1 7 6	...	Divisional total.		Jhansi.
72,960	1,140	63,008	518	3 0 0	...	0 14 3	1 10 3	23	Banda ...	Banda ...	
1,67,007	4,289	1,35,639	2,828	1 15 0	148	0 9 0	1 4 3	24	Jhansi ...	Jhansi ...	
2,39,967	5,429	1,98,647	3,346	2 2 9	148	0 10 3	1 5 6	...	Divisional total.		
7,05,661	26,713	5,53,517	18,881	2 11 6	1,580	0 14 3	1 10 9	25	Benares ...	Benares ...	Benares.
...	...	...	...	...	75	0 14 9	2 4 3	26	Mirzapur ...	Mirzapur ...	
36,857	1,152	30,503	953	0 14 9	470	0 9 9	1 10 3	27	Jaunpur ...	Jaunpur ...	
47,135	737	36,809	540	1 10 6	113	0 6 6	0 14 0	28	Ghazipur ...	Ghazipur ...	
7,89,653	28,602	6,20,829	20,374	1 15 6	2,238	0 13 6	1 11 6	...	Divisional total.		

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by March, 1920, the average consumption or expenditure per head and the*

Division	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur...	Gorakhpur ...	29	48,444	500,452	24,342	380,546	19,579	7 34 0
		Divisional total	...	48,444	500,452	24,342	380,546	19,579	7 34 0
LUCKNOW.	Lucknow ...	Lucknow ...	30	231,107	202,228	1,19,367	1,600,064	91,264	6 15 0
	Rae Bareli...	Rae Bareli ...	31	17,329	100,200	4,960	99,161	4,912	5 29 0
		Divisional total	...	248,436	2,120,428	1,17,327	1,699,225	96,176	7 0 0
FYZABAD.	Fyzabad ...	Fyzabad ...	32	69,703	413,743	18,536	368,715	16,519	5 23 0
	Gonda ...	Gonda ...	33	12,567	65,964	2,263	65,921	2,262	5 10 0
		Divisional total	...	82,270	479,707	20,799	434,636	18,781	5 21 0
		GRAND TOTAL, 1919-20.	...	2,309,676	19,668,091	8,85,350	13,726,998	6,27,944	6 22 0
		Grand total, 1918-19.	...	*2,374,437*	*28,740,636*	*12,99,688*	*18,114,695*	*8,36,243*	*7 25 0*

Refined sugar.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
6,086	1,872	4,907	1,504	0 5 0	29
6,086	1,872	4,907	1,504	0 5 0	...
75,898	28,117	55,839	21,263	0 9 0	30
4,120	1,280	3,646	1,078	0 10 0	31
80,018	29,397	59,485	22,341	0 10 0	...
....	...	...	...	....	32
7,525	901	3,410	865	0 11 0	33
7,525	901	3,410	865	0 11 0	...
790,557	2,37,587	396,700	1,21,665	0 8 0	...
1,310,091	*3,89,153*	*716,429*	*2,15,545*	*0 12 0*	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
29	10,139	1,264	9,692	1,208	0 8 0
...	10,139	1,264	9,692	1,208	0 8 0
30	76,661	14,365	46,036	8,623	0 7 0
31	5,010	964	4,700	902	0 11 0
...	81,671	15,329	50,736	9,525	0 8 0
32	...	...	...	...	...
33	1,819	263	1,819	263	0 6 0
...	1,819	263	1,819	263	0 6 0
...	1,677,396	1,91,631	812,824	91,128	0 16 0
...	*1,823,795*	*2,09,785*	*720,716*	*88,000*	*0 11 0*

Ghi.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
3,622	2,713	2,985	2,235	0 2 0	29
3,622	2,713	2,985	2,235	0 2 0	...
127,869	1,27,869	26,347	26,347	0 4 0	30
1,036	1,036	964	964	0 2 0	31
128,905	1,28,905	27,311	27,311	0 4 0	...
4,430	4,430	3,879	3,879	0 2 0	32
783	384	778	382	0 3 0	33
5,213	4,814	4,657	4,261	0 2 0	...
341,289	3,06,376	185,372	1,59,314	0 4 0	...
497,694	*4,37,862*	*282,981*	*2,35,831*	*0 5 0*	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
29	550,936	42,835	428,527	37,033	8 34 0
...	550,936	42,835	428,527	37,033	8 34 0
30	3,617,441	3,57,643	3,017,339	2,17,859	13 3 0
31	141,127	11,718	138,536	11,158	8 0 0
...	3,758,568	3,69,361	3,155,875	2,29,017	13 0 0
32	435,750	30,805	390,171	28,198	5 36 0
33	79,755	5,159	79,593	5,119	6 13 0
...	515,505	35,964	469,764	33,317	5 39 0
...	23,433,014	20,66,578	20,187,185	14,12,064	9 26 0
...	*37,651,680*	*27,43,169*	*24,448,302*	*17,44,706*	*10 11 0*

Class II.—Animals for slaughter.					Serial number of municipality.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
70,916	5,860	63,326	5,785	...	29
70,916	5,860	63,326	5,785	...	...
4,05,093	35,858	4,03,729	35,647	...	30
9,693	1,525	9,674	1,515	...	31
4,14,786	37,383	4,13,403	37,162	...	...
33,063	3,393	32,021	3,160	...	32
9,302	1,053	9,302	1,053	...	33
42,365	4,446	41,323	4,213	...	...
15,70,881	1,92,755	15,03,873	1,87,129	...	
17,12,613	*1,84,887*	*14,14,181*	*1,91,581*	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
29	1,738	535	1,594	490	0 1 0
...	1,738	535	1,594	490	0 1 0
30	30,384	7,895	23,676	6,143	0 9 0
31	1,214	299	1,113	275	0 3 0
...	31,598	8,194	24,789	6,418	0 4 0
32	2,309	433	2,149	403	0 1 0
33	930	175	904	171	0 3 0
...	3,239	608	3,053	574	0 2 0
...	121,657	30,402	99,652	25,142	0 2 0
...	*118,884*	*29,001*	*98,364*	*24,369*	*0 2 0*

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
238,295	3,835	238,151	3,775	4 37 0	29
238,295	3,835	238,151	3,775	4 37 0	...
1,480,771	39,182	1,181,176	32,717	5 0 0	30
82,079	1,634	81,909	1,609	4 25 0	31
1,562,850	40,816	1,263,085	34,326	5 4 0	...
17,061	4,013	10,325	3,559	0 6 0	32
1,379	1,035	1,353	1,015	0 4 0	33
18,440	5,048	11,678	4,574	0 6 0	...
6,543,519	1,91,319	5,957,374	1,64,545	2 34 0	
7,429,398	*2,04,138*	*7,063,602*	*1,87,596*	*2 37 0*	...

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
29	4,09,331	11,336	3,69,459	10,674	7 10 0
...	4,09,331	11,336	3,69,459	10,674	7 10 0
30	5,99,506	63,093	5,26,723	53,035	2 5 0
31	42,869	1,485	789	*—20	0 1 0
...	6,42,375	64,578	5,27,512	53,015	2 0 0
32	4,93,820	14,088	4,43,905	12,288	6 11 6
33	40,681	1,876	40,403	1,867	3 3 6
...	5,34,501	15,964	4,84,308	14,155	6 2 6
...	93,05,910	3,77,793	75,42,868	3,04,335	3 9 9
...	*1,18,28,742*	*4,53,160*	*89,75,764*	*3,34,201*	*3 7 0*

*rticles imported in the previous year for fulfilment of Government contract.

CLASS V.—Drugs, gums, spices and perfumes.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,96,312	4,996	1,91,260	4,838	3 15 3	29
1,96,312	4,996	1,91,260	4,838	3 15 3	...
3,44,524	49,595	3,33,331	46,246	1 8 0	30
1,50,462	5,450	1,47,652	4,614	8 0 0	31
4,94,986	55,045	4,80,983	50,860	2 0 0	...
1,72,161	9,032	1,40,627	7,792	2 2 0	32
51,719	2,503	48,728	2,409	3 14 0	33
2,23,880	11,535	1,89,355	10,201	2 6 6	...
71,97,197	3,16,842	61,10,761	2,68,525	2 14 9	
92,15,675	*3,49,760*	*63,38,730*	*2,81,556*	*2 11 0*	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Md. s. c.
29	11,599	5,925	11,391	5,806	0 9 0
...	11,599	5,925	11,391	5,806	0 9 0
30	25,178	24,386	24,110	23,559	0 4 0
31	2,397	701	2,175	623	0 5 0
...	27,575	25,087	26,285	24,182	0 5 0
32	1,095	1,805	1,055	1,598	0 1 0
33	1,922	499	1,922	499	0 6 0
...	3,017	2,304	2,977	2,097	0 2 0
	272,150	1,25,675	214,767	1,08,610	0 4 0
...	*335,969*	*1,37,167*	*240,553*	*1,12,856*	*0 4 0*

Cloth and piece goods and articles of clothing.					Serial number of municipality.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
16,98,959	31,691	16,35,226	30,590	33 12 0	29
16,98,959	31,691	16,35,226	30,590	33 12 0	...
57,64,504	98,374	55,83,232	95,249	22 4 0	30
4,00,854	6,320	3,79,255	5,894	21 14 0	31
61,65,358	1,04,694	59,62,487	1,01,143	24 0 0	...
9,55,834	17,096	8,95,686	16,114	13 9 0	32
3,51,565	5,914	3,46,707	5,816	27 9 6	33
13,07,399	23,010	12,42,393	21,930	15 13 0	...
5,24,80,045	10,10,516	3,49,07,078	6,81,757	16 11 0	
5,50,43,487	*10,20,819*	*3,45,05,776*	*6,49,879*	*14 8 0*	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing, and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
29	18,69,393	36,363	17,41,202	33,847	35 15 0
...	18,69,393	36,363	17,41,202	33,847	35 15 0
30	63,78,117	1,09,434	61,82,399	1,06,051	27 4 0
31	4,67,194	8,002	4,44,264	7,532	26 0 0
...	68,45,311	1,17,436	66,26,663	1,13,583	26 0 0
32	10,26,180	19,294	9,62,822	18,212	14 9 3
33	3,74,792	6,304	3,69,762	6,203	29 6 9
...	14,00,972	25,598	13,32,584	24,415	16 15 3
...	6,23,95,919	12,00,422	4,11,22,768	8,03,101	19 10 6
...	*6,56,36,253*	*12,22,803*	*4,17,02,642*	*24,415*	*17 9 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(concluded).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.		Class I. (Net collections.)	Total octroi. (Net collections.)				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,09,583	3,271	1,90,225	2,968	3 14 9	69	0 12 3	2 2 6	29	Gorakhpur ...	Gorakhpur...	Gorakhpur.
2,09,583	3,271	1,90,225	2,968	3 14 9	69	0 12 3	2 2 7	...	Divisional total.		
4,74,368	14,871	4,51,740	12,534	1 12 9	10,352	1 0 0	2 6 0	30	Lucknow ...	Lucknow ...	Lucknow.
34,228	535	26,262	332	1 8 3	14	0 11 0	1 10 0	31	Rae Bareli ...	Rae Bareli...	
5,08,596	15,406	4,78,002	12,866	2 0 0	10,366	0 14 9	2 4 6	...	Divisional total.		
2,45,060	7,655	2,24,356	7,008	3 6 3	64	0 6 9	1 3 9	32	Fyzabad ...	Fyzabad ...	Fyzabad.
52,983	1,686	33,568	1,079	2 10 9	33	0 6 6	1 8 6	33	Gonda ...	Gonda ...	
2,98,043	9,341	2,57,924	8,087	3 4 6	97	0 6 9	1 4 6	...	Divisional total.		
86,82,369	1,99,922	67,64,419	1,49,453	3 3 9	19,417	0 10 9	1 10 0	...	Grand total, 1919-20.		
78,27,675	*1,63,090*	*48,70,150*	*99,341*	*2 1 0*	*18,930*	*0 11 9*	*1 9 0*	...	*Grand total, 1918-19.*		

STATEMENT A.

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income, excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dun	1	Rajpur ...	3,958	1,715	4,267	1,731	5,998	344
Muzaffarnagar	2	Kandhla ...	8,691	4,341*	7,024	2,964	9,988	440
Meerut ...	3	Baraut ...	7,776	21,052	9,269	7,993	17,262	...
	4	Mawana ...	7,196	2,609	4,530	4,894	9,424	...
	5	Sardhana ...	9,242	28,549	6,764	10,894	17,658	402
	6	Pilkhua ...	6,385	83	2,895	2,312	5,207	200
Bulandshahr	7	Anupshahr ...	6,419	783	4,545	6,055	10,600	...
	8	Dibai ...	9,573	1,201	5,631	4,641	10,272	...
Muttra ...	9	Kosi ...	7,188	15,955	4,912	17,695	22,607	395
Agra ...	10	Fatehpur-Sikri	6,132	1,910	3,461	2,114	5,575	439
Mainpuri ...	11	Shikohabad ...	11,383	3,590	4,746	2,138	6,884	103
	12	Mainpuri civil station.	1,499	102	444	3,103	3,547	...
Etah ...	13	Marehra ...	7,348	1,992	3,406	2,204	5,610	...
Bareilly ...	14	Aonla ...	13,025	2,302	8,538	2,827	11,365	400
Budaun ...	15	Bilsi ...	5,509	1,577	4,594	3,842	8,436	...
Farrukhabad	16	Kaimganj ...	7,439	5,981	3,557	11,103	14,660	173
Etawah ...	17	Auraiya ...	5,836	6,758	6,328	2,199	8,527	...
Hamirpur	18	Mahoba ...	11,027	3,209	2,267	7,864	10,131	219
	19	Rath ...	10,169	172	2,776	8,274	11,050	...

* Difference is due to the fact that the Government grant of Rs. 300 was taken into account twice last year.

United Provinces of Agra and Oudh during the year ending the 31*st March,* 1920.

Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
6,342	8,057	1 1 3	1 8 3	4,878	443	5,321	2,736	
10,428	14,769	0 13 0	1 2 6	10,436	1,827	12,263	2,506	
17,264	38,314	1 3 0	2 3 6	11,201	...	11,201	27,113	
9,424	12,033	0 10 0	1 5 0	7,745	...	7,745	4,288	
18,060	46,609	0 11 9	1 14 6	35,989	1,931	37,920	8,689	
5,407	5,490	0 7 9	0 14 0	5,161	...	5,161	329	
10,600	11,383	0 11 3	1 10 6	8,698	...	8,698	2,685	
10,272	11,473	0 9 6	1 1 3	9,399	...	9,399	2,074	
23,002	38,957	0 11 0	3 2 3	20,514	12,480	32,994	5,963	
6,014	7,924	0 9 0	0 14 6	5,865	462	6,327	1,597	
6,987	10,577	0 7 0	0 10 0	6,407	585	6,992	3,585	
3,547	3,649	0 4 9	2 5 9	2,977	18	2,995	654	
5,610	7,602	0 7 6	0 12 3	5,766	...	5,766	1,836	
11,765	14,067	0 10 6	0 14 0	11,523	...	11,523	2,544	
8,436	10,013	0 13 3	1 8 6	7,793	...	7,793	2,220	
14,833	20,814	0 7 9	1 15 6	6,467	50	6,517	14,297	
8,527	15,285	1 1 3	1 7 6	6,425	796	7,221	8,064	
10,350	13,559	0 3 3	0 14 9	11,180	62	11,242	2,317	
11,050	11,222	0 4 3	1 1 3	10,522	...	10,522	700	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the United*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income, excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Banda ...	20	Karwi ...	8,031	2,453	3,646	5,971	9,617	...
Benares ...	21	Sheopur ...	1,616	807	1,260	209	1,469	...
	22	Moghalsarai	2,814	*	1,491	1,051	2,542	...
Mirzapur...	23	Chunar ...	7,920	2,338	5,328	2,191	7,519	...
	24	Chunar Settlement.	689	967	...	5,272	5,272	...
	25	Ahraura ...	4,452	1,094	3,749	4,143	7,892	...
Jaunpur ...	26	Shahganj ...	4,694	7,967	4,747	7,712	12,459	376
	27	Badshahpur...	5,293	1,003	3,632	627	4,259	23
Ballia ...	28	Rasra ...	9,300	3,807	5,464	2,869	8,333	...
Gorakhpur	29	Gorakhpur ...	8,448	3,692	4,539	6,632	11,171	1,168
	30	Deoria ...	3,339	2,059	4,429	2,765	7,194	...
	31	Gaura Barhaj	12,294	2,575	6,066	9,257	15,323	1,000
Azamgarh...	32	Mau ...	16,751	2,875	6,742	3,567	10,309	...
	33	Mubarakpur	12,562	1,596	3,413	2,162	5,575	...
Naini Tal...	34	Haldwani ...	6,115	5,603	5,463	58,245	63,708	...
	35	Ramnagar ...	3,927	10,415	3,629	6,878	10,507	632
	36	Bhim Tal-Sath Tal.	2,855	1,092	1,966	2,467	4,433	1,000
	37	Bhowali ...	765	2,371	2,351	1,187	3,538	...
Hardoi ...	38	Sandi ...	7,139	2,086	3,146	4,540	7,686	518

* There was no closing balance of last year, as the constitution of the notified area Mogalsarai became operative from 1st April, 1949.

Provinces of Agra and Oudh during the year ending the 31*st March*, 1920—(continued).

Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
9,617	12,070	0 7 3	1 3 3	11,497	...	11,497	573	
1,469	2,276	0 12 6	0 14 6	1,641	...	1,641	635	
2,542	2,542	0 8 6	0 14 6	1,753	...	1,753	789	
7,519	9,857	0 10 9	0 15 3	5,399	510	5,909	3,948	
5,272	6,239	...	7 10 6	3,263	902	4,165	2,074	
7,892	8,986	0 13 6	1 12 3	4,957	549	5,506	3,480	
12,835	20,802	1 0 3	2 10 6	9,478	1,036	10,514	10,288	
4,282	5,285	0 11 0	0 13 0	3,715	383	4,098	1,187	
8,333	12,140	0 9 6	0 14 0	9,751	....	9,751	2,389	
12,339	16,031	0 8 3	1 5 0	12,723	886	13,609	2,422	
7,194	9,253	1 5 3	2 2 6	5,957	475	6,432	2,821	
16,323	18,898	0 7 9	1 4 0	13,368	75	13,443	5,455	
10,309	13,184	0 6 6	0 9 9	8,516	...	8,516	4,668	
5,575	7,171	0 4 3	0 7 0	4,510	...	4,510	2,661	
63,708	69,311	0 14 3	10 6 9	54,851	91	54,942	14,369	
11,139	21,554	0 14 9	2 10 9	10,052	641	10,693	10,861	
5,433	6,525	0 11 0	1 8 9	5,636	...	5,636	888	
3,538	5,909	3 1 9	4 10 0	3,455	...	3,455	2,454	
8,204	10,290	0 7 0	1 1 0	7,899	76	7,975	2,315	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the United*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income, excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Hardoi ...	39	Pihani ...	5,963	737	2,934	2,549	5,483	...
	40	Madhoganj ...	2,605	135	3,859	4,089	7,948	...
	41	Bilgram ...	7,509	171	3,313	3,191	6,504	...
Kheri ...	42	Muhamdi ...	6,151	2,912	2,038	3,475	5,513	...
Gonda ...	43	Nawabganj ...	4,328	1,555	4,250	9,718	13,968	...
	44	Utraula ...	6,523	1,545	2,761	2,060	4,821	...
	45	Bargain Bazar	3,706	2,372	4,010	3,589	7,599	...
	46	Colonelganj-cum-Sikrora.	5,119	3,174	4,497	9,615	14,112	87
Bahraich ...	47	Bhinga ...	6,553	2,868	1,625	2,992	4,617	253
	48	Nanpara ...	9,782	2,171	3,675	6,609	10,284	...
Bara Banki	49	Rudauli ...	9,277	3,708	5,038	2,014	7,052	...
		GRAND TOTAL, 1919-20.	3,32,315	1,80,029	1,99,015	2,82,493	4,81,508	8,172
		Grand total, 1918-19.	*347,606*	*1,16,013*	*2,05,415*	*3,41,673*	*5,47,088*	*51,317*

Provinces of Agra and Oudh during the year ending the 31st March, 1920—(concluded).

Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
5,483	6,220	0 8 0	1 0 0	5,410	...	5,410	810	
7,948	8,083	1 8 0	3 0 0	7,798	211	8,009	74	
6,504	6,675	0 7 0	0 14 0	6,163	...	6,163	512	
5,513	8,425	0 6 0	0 14 0	5,974	...	5,974	2,451	
13,968	15,523	0 15 9	3 3 6	11,033	15	11,048	4,475	
4,821	6,366	0 6 9	0 11 9	4,863	...	4,863	1,503	
7,599	9,971	1 1 3	2 0 9	7,964	...	7,964	2,007	
14,199	17,373	0 14 0	2 12 0	12,024	50	12,074	5,299	
4,870	7,738	0 4 0	0 11 3	3,244	1,000	4,244	3,494	
10,284	12,455	0 6 0	1 0 9	9,517	...	9,517	2,938	
7,052	10,760	0 8 9	0 12 3	7,131	...	7,131	3,629	
4,89,680	6,69,709	0 9 6	1 7 3	4,48,488	25,554	4,74,042	1,95,667	
5,98,405	*7,14,418*	*0 9 0*	*1 9 3*	*4,94,126*	*34,405*	*5,28,531*	*1,85,887*	

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